

PROMOTING AUTONOMY AND CHANGE LIMITED

England & Wales · Charity number 517818

Details

Other names PRACTICAL ALTERNATIVES TO CUSTODY LIMITED

Status Registered

Legal form Charitable company

Company number [01864139](#)

Registered 1986-08-18

Register [View on the Charity Commission register](#)

Contact

Address P A C Ltd
14 Lowther Street
Carlisle
CA3 8DA

Phone 01228533874

Email info@pac-therapy.org

Website www.pactherapy.org

Activities

Objects: THE COMPANY IS ESTABLISHED FOR THE CARE, EDUCATION TRAINING AND TREATMENT OF YOUNG PEOPLE CONVICTED OF OFFENCES WHO WOULD OTHERWISE RECEIVE CUSTODIAL SENTENCES OR RESIDENTIAL CARE.

Activities: PAC provides therapeutic interventions for young people aged 6 to 25 presenting with emotional, interpersonal and mental health problems and challenges often with associated learning disability. By delivering this preventative work young people address their problems before they escalate, they re-engage into education or employment and live more positive lives within society.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,494	£224,360	-	-
2024-03-31	£232,590	£177,871	-	-
2023-03-31	£145,721	£139,119	-	-
2022-03-31	£168,632	£166,315	-	-
2021-03-31	£191,641	£196,527	-	-

Trustees

Name	Role	Appointed
Rebecca Madeliene Wilcox	Chair	2022-11-14
Adele Pemberton		2018-06-27
Matt Whitfield		2019-01-23
Miriam Ruth Lowe		2025-03-26

PROMOTING AUTONOMY AND CHANGE LIMITED

England & Wales - Charity number 517818

Accounts

**Promoting Autonomy and
Change Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2025

Company registration number: 01864139

Charity registration number: 517818



Promoting Autonomy and Change Ltd

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Promoting Autonomy and Change Ltd
Reference and Administrative Details

Charity name	Promoting Autonomy and Change Ltd
Charity registration number	517818
Company registration number	01864139
Principal office	14 Lowther Street CARLISLE CA3 8DA
Registered office	14 Lowther Street CARLISLE CA3 8DA
Trustees	R M Wilcox, Chair M Whitfield FCCA, Treasurer A Pemberton R F Burke (Resigned 26 March 2025) S Reid (Resigned 26 March 2025) M Lowe (Appointed 26 March 2025)
Secretary	A Pemberton
Bankers	National Westminster Bank 92 English Street CARLISLE CA3 8HD Barclays Bank 33 English Street CARLISLE CA3 8JX
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2025

Chair Statement

This year has been one of celebration and transformation for PAC Therapy. As we marked our 40th birthday, we honoured our legacy and embraced important changes that are shaping our future. We have strengthened our team, expanded our reach, and enhanced the way we support children and young people across Cumbria.

One of the highlights of the year was our 40th birthday celebration. It was great to see such a coordinated team effort in planning and delivering the event, and it was a real pleasure to come together as an organisation to mark such a milestone occasion. A further highlight of the year was seeing our hard work recognised; we were delighted to finish the year as a recipient of a High Sheriff Award.

This year we welcomed new colleagues, Jenna as Development Manager and Russ, as Art Therapy Apprentice. We said goodbye to Erin, whose contributions we sincerely appreciate. To our Trustee Team we welcome Miriam and look forward to her participation at Board Level. We say goodbye to Trustees Robbie and Sally and thank them for all their efforts.

We also saw a change in leadership, with Jen formally stepping into the role of Charity Director. While she had already been leading the organisation in practice, this promotion recognised the strategic leadership and commitment she has consistently demonstrated over recent years. Her maternity leave later in the year was a positive moment for the organisation, and the way the team worked together during this period demonstrated PAC's strength and stability.

The Development Manager role was successfully filled by Jenna, who has brought her own style and enthusiasm to the organisation along with a can-do attitude which is essential in a small organisation like PAC. Her energy and approach have been particularly appreciated in such a multi-faceted role.

A key development for PAC has been the introduction of a new Operations Manager role, which became firmly established this year. Louise, who stepped away from a well-established career in teaching, has made the role her own and quickly become an essential part of the charity. Her work has added real value, particularly through closer collaboration with the new Multi-Agency Mental Health Triage Hub, helping young people access the right support more efficiently.

Our therapist team continues to be central to PAC. Their professionalism and commitment have remained consistent throughout the year, even as referrals have become more complex and demand has increased. Their work ensures that young people receive the specialist support they need, and their contribution is essential to everything we do.

While funding continues to be a challenge, particularly in securing long-term sustainability, we were pleased to end the year with a small increase in income. This reflects the confidence funders have in the quality and impact of our work, and it reinforces the importance of the service we provide.

As we look ahead, I want to thank every member of the PAC team, our funders, supporters, volunteers, and community partners. Your continued support enables us to keep making a meaningful difference, one young person at a time.

Becky Wilcox, Chair of Trustees

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2025

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) have pleasure in presenting their annual report together with the financial statements of the Charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 and Republic of Ireland.

PAC is a charity working with children and young people. When funding allows, we can work from ages 7 to 19, and also up to age 25 for young people who are leaving care or those who have a learning disability.

PAC began in 1984 - initially known as Practical Alternatives to Custody. For many years PAC supported young people at risk of being criminalised or who had committed offences and were awaiting sentence. Counselling and alternative education provision was delivered. As youth justice policy evolved so did PAC and in 2014 moved away from the youth justice arena to focus more on counselling and therapy. The PAC acronym remained, as it was so recognised in our region, but what it stood for was altered to **Promoting Autonomy and Change**.

This is what PAC is all about – promoting autonomy and change in children and young people who suffer from acute and challenging mental health difficulties.

ACTIVITIES FOR ACHIEVING OBJECTIVES

Promoting Autonomy and Change (PAC) Limited is a Carlisle registered charity and limited company that provides one-to-one counselling and therapy sessions to young people who need support for emotional, interpersonal and/or mental health problems. We engage with, assess, and then deliver therapy to young people using a range of therapeutic techniques including art psychotherapy, music therapy, talking therapy, integrated psychotherapy, creative therapies and group work.

The therapy we offer at PAC has evolved through many years of one-to-one delivery, research, and service user feedback. We are confident our therapeutic service provision is one that young people choose to attend and produces positive outcomes. Our provision is innovative and creative, providing the conditions and environment necessary for young people to gain the confidence to consider and make change.

The need for PAC's provision has arisen from identifying a group of disadvantaged young people who are struggling in society, however we work with children and young people from any background. PAC has developed the type of support that young people choose to access and that works for them. This range of support is otherwise unavailable within Carlisle and the surrounding area, and as such there has been a consistently high demand for the provision of therapy at PAC.

The children and young people we work with have complex emotional and mental health needs which have remained unaddressed. Many of the young people who attend PAC face circumstances and problems so complex and multiple that they prevent them from accessing mainstream support. They may also lack the personal ability to engage in any service offered to help them. This significantly reduces the opportunities that should be available to them, and society fails them by simply not knowing how to meet their complex needs or how to engage with them.

Our provision is person-centred and empowers young people to make changes in their lives through the insight and self-awareness that they gain from their therapy sessions. The focus is not on the young person's problems or on making a diagnosis but instead on their needs. Being a person-centred organisation is fundamental to how we deliver our provision. A non-judgemental and empathic approach is essential.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSE FOR PUBLIC BENEFIT

Our activities, along with the achievements and performances listed within our report, are all undertaken to further our charitable purpose and for public benefit. The trustees have considered the guidance issued by the Charity Commission in respect of public benefit and confirm that the charity adheres to this guidance.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2025

REVIEW OF ACTIVITIES

Achievements and performance

Over the past year our provision has continued to base itself on theoretical models; Art Psychotherapy, Music Therapy, Person-Centred Counselling, Integrative Psychotherapy, Creative Therapies and Groupwork Therapy. This gives us the scope to best meet the specific needs of the individual and/or group.

This year 121 (116 in YE2024) young people have accessed therapy at PAC. Caseloads are mostly complex requiring a time commitment that enables effective and long-term resolution. The average wait time (point of referral to starting therapy) of young people referred to us during YE2025 was 3 months (this remains the same as YE2024). We aim not to have more than 30 young people waiting at any one time and referral criteria will be amended accordingly to help manage this.

1890 (compared 1844 in YE2024) one to one therapy hours were made available and 16 group sessions (compared 10 in YE2024). This year we had between 15 and 17 therapy days available to us per week, starting at 15 in April 2023 and gradually building to 17 by the September (this compares to 10 to 15 therapy days a week in YE2024). These were delivered by 5 therapists and 1 trainee. Due to many of our staff being part time the term 'therapy days' is used to describe a full day that someone is employed to deliver therapy.

Possible outcomes may include:

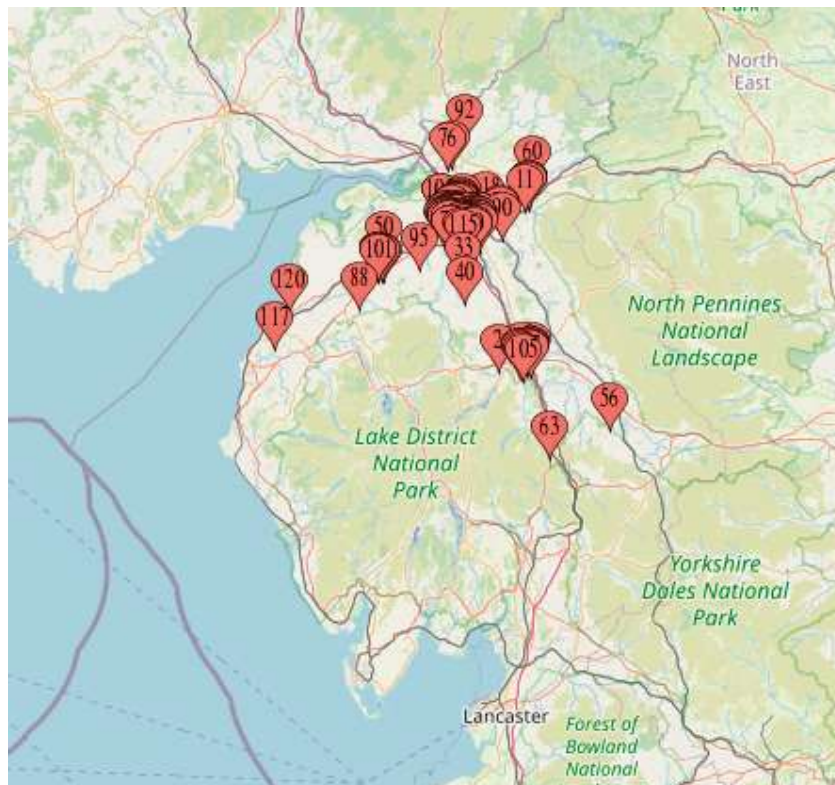
- Ability to thrive and achieve
- Ability to deal with and understand their emotions
- An increase in self-esteem and confidence
- Heightened aspirations for their future
- Improved attendance levels at school and ability to participate
- Improved home life and relationships
- Improvement in behaviour
- Increased happiness and wellbeing
- Increased resilience
- Improved social skills

Outcomes are different for each young person depending on their needs and individual circumstances. We explore outcomes in further depth later in this report.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2025

Demographics for young people worked with in YE2025:

- The average age at time of referral was age 13 years and 7 months (age 14 in YE2024).
- The gender demographics were (YE2024 in brackets):
 - o 69% female (61%)
 - o 27% male (32%)
 - o 1% non-binary (1%)
 - o 2% Transgender (3%)
 - o 1% Not disclosed (3%)
- The diagram below shows the spread of young people we worked with this year location wise:



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Trustees' Report for the Year Ended 31 March 2025

• Postcodes young people were from, from most frequent to least frequent:

1. CA2 = 34%
2. CA1 = 21%
3. CA3 = 10%
4. CA11 = 10%
5. CA7 = 7%
6. CA6 = 5%
7. CA8 = 5%
8. CA4 = 4%
9. CA5 = 2%
10. CA15 = 2%
11. CA10 = 1%
12. CA16 = 1%

• In terms of ethnicity, we are predominantly working with 'White British' children and young people, however our figures are closely in line with the local demographics.

Referral Routes into our service

In YE2025 referral restrictions remained in place whereby only referrals from professionals from particular organisations will be accepted (i.e. we have not accepted any self-referrals). This helps to manage our waiting list.



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Trustees' Report for the Year Ended 31 March 2025

The below is based on what the referrer has selected on our referral form:

- The Multi Agency Mental Health Triage Hub Partner referrals include Children's Crisis Service, CAMHS, Barnardo's MHST and Barnardo's LINK.
- Child and Family Support Service referrals include commissioned providers such as Family Action and Barnardo's, Strengthening Families (NHS), Residential Care.
- Youth Support includes Targeted Youth Support, Youth Justice Service and Youthzone.

Typical Service received by young people at PAC in YE2025:

Where young people completed their work at PAC, the average number of sessions offered was 30 and attended was 25 (remains the same as YE2024). The attendance rate therefore remains at around 80%.

Desired Outcomes

On our referral form we ask the referrer 'What outcomes would you like to see for the young person?'. The following is a summary of those answers. To give more substantial data we have included answers from referrals made from February 2024 to November 2025. There were 261. For transparency, due to time constraints, this was summarised using AI that themed the answers based on number of mentions of a particular topic. AI has ordered the themes with those mentioned most coming first. It has also provided example quotes. The answers provided are in line with what we see at PAC.

1) Anxiety and panic management

- "for X to have less anxiety and be able to attend school"
- "X to explore feelings of overwhelm and panic, find healthy coping strategies"
- "support to manage anxiety to the best of her ability"

2) Relationships (family and peers)

- "X to engage with mum and siblings, empowered to handle emotions"
- "develop and maintain positive friendships with peers"
- "work to improve family relationships"

3) Coping strategies and skills

- "learn effective coping strategies to manage anxiety and low mood"
- "strategies to de escalate behaviour"
- "gain techniques and skills to support overwhelming emotions"

4) Trauma processing and bereavement

- "needs somewhere to process trauma and recover"
- "support to process the incident she witnessed and move on successfully"
- "bereavement/trauma support regarding the death of X's mum"

5) School attendance and engagement

- "be successful in school both educationally and socially"
- "long term goal of being able to return to school"
- "counselling and support for both social and education"

6) Confidence and self esteem

- "gain more self confidence"
- "accept who she is... know she is good enough"
- "improved self esteem and confidence"

7) Communication skills

- "speak openly about how they are feeling"
- "opportunity to share feelings about trauma"
- "voice needs to others and engage more in healthy ways"

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8) Social engagement and peer skills

- “develop and maintain positive friendships with peers”
- “be more socially engaged; express challenges through non verbal medium”
- “engage in education and positive activities outside the home”

9) Mood improvement and depression

- “improved mood and motivation”
- “manage low mood and anxiety”
- “reduction of anxiety symptoms, improved mood, attendance to school”

10) Emotional regulation and self control

- “support in emotional regulation when overwhelmed”
- “able to self regulate emotions”
- “use regulation skills to manage low mood and anxiety”

11) Safe space and talking openly

- “a safe space to explore emotions”
- “time to work through issues and move on”
- “safe, creative (non clinical) place to explore worries and feelings”

12) Anger management and aggression

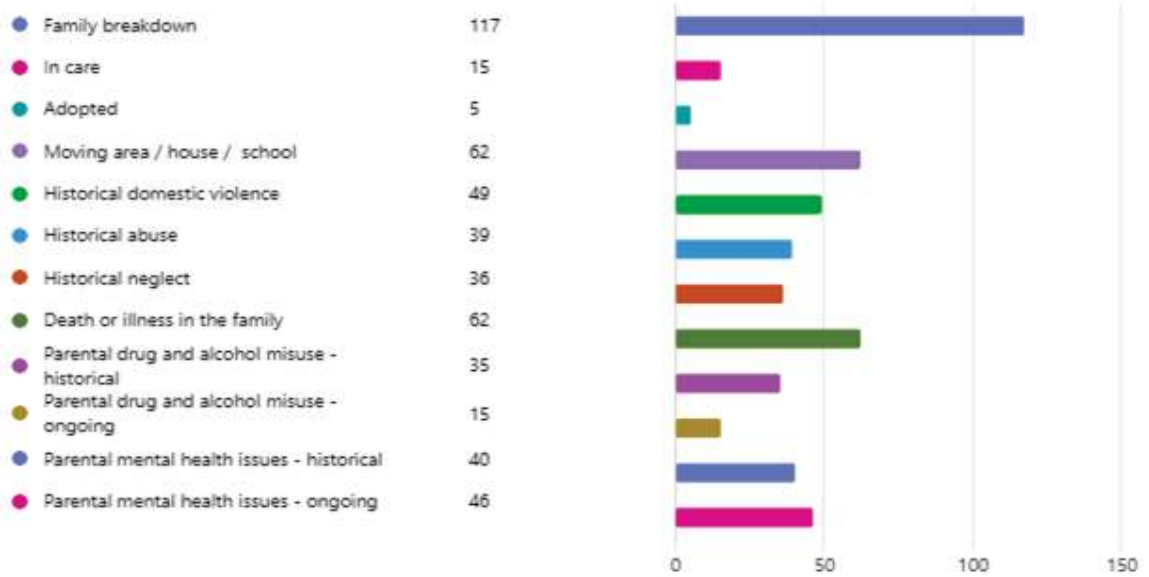
- “process anger and frustration”
- “develop anger management strategies”
- “able to control anger when directed at others”

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Further Referral Information

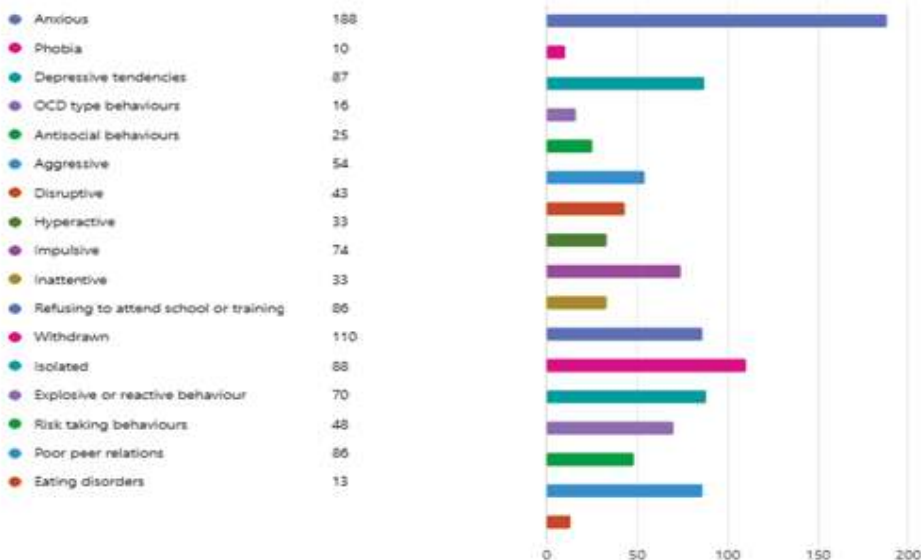
For further context around referrals, we also ask the question, 'Please tick the following life events or changes where relevant'. The graph below shows the answers to this question. Again, this is based on referrals from February 2024 to November 2025.

20. Please tick the following life events or changes where relevant:
Please use the box above (Q.19) to give further details.



We also ask 'Are any of the following presenting behaviours relevant to the young person?'. The graph below shows the answers which again provide further context around the young people being referred to PAC.

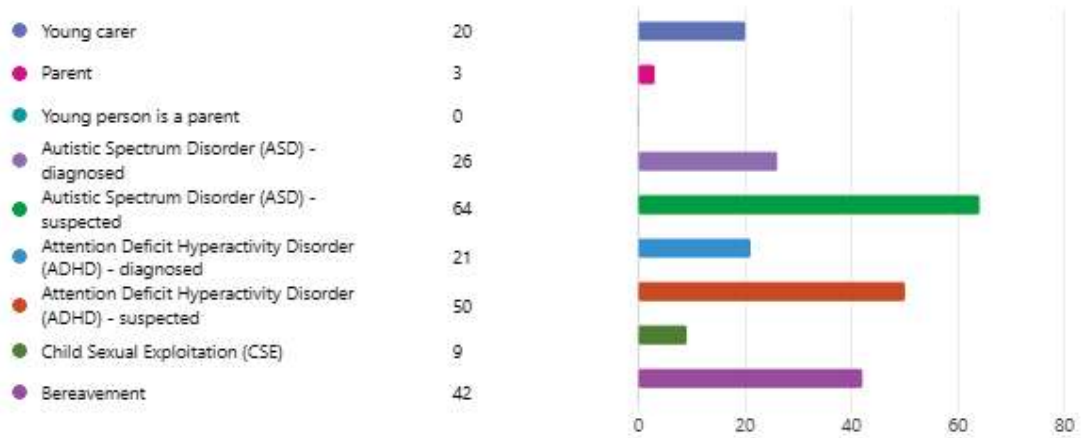
22. Are any of the following presenting behaviours relevant to the young person?
Please select as many as applicable.



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Finally, we ask, 'Are any of the following relevant to the young person?'.

28. Are any of the following relevant to the young person?
Please tick as many as applicable.



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Referrals came from professionals and so the themes identified represent the perspective of adults, however it is hoped that the majority of adults consulted with the young person at the time of referral.

Achieved Outcomes

We collect both quantitative and qualitative data to monitor and evaluate therapy outcomes.

Quantitative Outcomes Data

We use the Wheel of Life (WoL) & Young Person Clinical Outcomes in Routine Evaluation (YP-CORE). WoL is a visual assessment that considers all aspects of life to support the young person in identifying areas of strength and areas for further development. YP-CORE is a self-reported questionnaire that helps monitor distress, subjective wellbeing, problems/symptoms & risk factors. These measures are completed by the young person, usually at the start or within the first four sessions of therapy and then at 6-weekly intervals when progress is discussed and reviewed against the initial aims of therapy (agreed at referral). This supports the provision of a therapy plan moving forward. From the beginning of therapy, the young person scores & evaluates their progress, personal shifts and achievements, empowering them towards self-realisation.

We analysed some WoL data from 74 young people who had completed their therapy at PAC. Our Wheel of Life asks young people to rate the following areas of life:

1. Relationships with my parents and family
2. Friends
3. Relationship with people in my community
4. Who looks after me
5. How others see me
6. How I deal with my feelings
7. Confidence
8. How I deal with anger
9. Coping with change
10. Self esteem
11. Health and body
12. Education and training
13. Freetime and fun

Analysing the data to provide averages across all scores shows that young people typically improved in 11 of the 13 areas. The strongest difference was made in 'How I deal with feelings'. The next biggest change was 'How I deal with anger'. In joint 3rd was 'Coping with change', 'Self esteem' and 'Education and training'. These were followed by 'Freetime and fun', 'Confidence', 'How others see me' and 'Friends'.

There are difficulties with this quantitative type of data as many young people are reluctant to engage. Therapists also observe that sometimes you can actually see a worsening of scores however this is because the young person is becoming more aware of themselves and answering more honestly. We have also noted that there are differences in our organisation with how this task is delivered, with some therapists allowing the young person to just fill it in without any engagement whereas others chat through it with the young person and draw out their thoughts. We acknowledge that these two different approaches may provide differing results. This can be due to therapist preferences but can also be done this way based on the young person if the therapist senses that they will not take well to such measures (some young people have had a lot of these measures passed to them if they have been through other services first and, to be blunt, they get sick of them). Bearing all this in mind, the data tells us that 68% of young people improved in their Wheel of Life Scores.

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CORE Outcomes

We analysed YP-CORE data from the same young people. YP-CORE asks young people to rate the following:

1. I've felt edgy or nervous
2. I haven't felt like talking to anyone
3. I've felt able to cope when things go wrong
4. I've thought of hurting myself
5. There's been someone I felt able to ask for help
6. My thoughts and feelings distressed me
7. My problems have felt too much for me
8. It's been hard to go to sleep or stay asleep
9. I've felt unhappy
10. I've done all the things I wanted to

They can answer with:

- Not at all
- Only occasionally
- Sometimes
- Often
- Mostly or all of the time

These are then scored accordingly. Reassuringly, averaging out the data showed there were typically positive improvements in all ten measures. The biggest changes, in joint first, were 'My problems have felt too much for me' and 'I haven't felt like talking to anyone'. In joint second was 'I've felt edgy or nervous' and 'I've felt unhappy'. In joint third, 'I've felt able to cope when things go wrong' and 'I've done all the things I wanted to'.

When looking at young people scores overall, 67% improved in their Wheel of Life score. Again, as mentioned earlier, we do need to bear in the mind the difficulties with this type of data which could impact this percentage.

Qualitative Outcomes Data – from the young people

It is interesting to know what stood out to young people as the key takeaways from their therapy experience. It gives us some insight into what was important for them. The following analysis was taken from feedback given by young people. Again, for transparency, due to time constraints, AI has been used to theme this data.

The top themes which sum up significant components of therapy for these young people are:

1. Feeling listened to, safe and validated

Young people valued having a safe, non judgmental space to "get things off [their] chest," feel understood, and have feelings validated.

Quotes (anonymised):

*"I feel understood. I get lots of helpful advice. Sensory toys help." "I like sessions... it's nice to get my feelings out... I'm not as angry as I used to be." "I have been able to feel **safe** to express myself and work through my feelings in a healthy way."*

2. Confidence, opening up and communication

Growth in confidence, being able to **open up**, talk to others, and set **boundaries**; improved relationships with friends/family.

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Quotes:

*"PAC has **boosted my confidence** and helped me make new friends." "The sessions helped me to gradually **open up**... speak to others... set **boundaries**." "PAC... helped me to be able to **open up**."*

3. Coping skills and emotion regulation

Practical strategies for **stress, overwhelm, and anger** (e.g., breathing/grounding, using advice, sensory supports).

Quotes:

*"Helpful advice. **Sensory toys help**." "I'm not as **angry** as I used to be." "Improved my ability to **cope under stress**... implement the advice... get less overwhelmed."*

4. Self understanding and insight

Better understanding of self, emotions, and **why I do certain things**; reflection and connecting with one's "core self."

Quotes:

*"I have gained an **understanding of myself**... connection to my **core self** and inner workings." "I have **learned a lot** of things I would never have known." "Deeper understanding of [my] thoughts/feelings... someone to talk to."*

5. School, education and work

Improved school experience; benefit from alternative education arrangements; feeling less reactive in school; plans for **college**; reflections on **work**.

Quotes:

*"[young person] is now **happy at school** and enjoys going." "[young person] felt things were better after starting an **alternate education provision**." "[young person]... **didn't get into fights in school** anymore."*

6. Accessible, separate space and choice

Value of a **quiet, separate space, and choice/control** (e.g., method of contact, option not to speak).

Quotes:

*"Option to choose the **method of contact**... gave a sense of **control**." "A **space away** from everything else."*

7. Recovery and progress (incl. Eating Disorder (ED), self harm)

Noting positive change in recovery journeys (e.g., ED recovery beginning here; no longer desiring self harm; "things are looking up").

Quotes:

*"PAC is literally the reason my **ED recovery** started." "No longer have the desire to **self-harm**."*

8. Creative/arts based therapy & sensory

Benefiting from **art therapy, sensory** supports, and making/doing an **activity** while talking.

*"The sessions... with the added **activity of making something**." "**Art therapy** has transformed how I was feeling."*

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In summary what seems to help most:

- **Safe, validating relationship** where they feel listened to and can express feelings.
- **Concrete coping tools** (breathing/grounding, advice, sensory supports).
- **Opportunities to open up and build confidence**, with improved communication and boundaries.
- **Choice & autonomy** (contact methods; option not to speak), plus a quiet, separate space.
- **Creative modalities** (art/activities) integrated with talking.

Qualitative Outcomes Data – from the therapists

We also ask the therapists to make observations about impact. This was again themed by AI as follows:

The top four themes (by frequency) were:

1. **Education engagement** - (re engaging with school/college, attendance, phased returns, GCSEs).
2. **Relationships and trust** - (caregiver communication, peer friendships, trust development).
3. **Confidence and positive affect** - (brighter presentation, posture, appearance, fuller engagement).
4. **Communication and emotional expression** - (opening up, talking more, expressing feelings).

Further themes can be found below with example quotes:

Relationships and trust

“They have better relationships with parents. They feel more able to enjoy school.”

“They have been more relaxed about me sharing information about how they feel with their caregiver... Trust has been gained.”

Education engagement

“Gradually phasing back... 15 minutes a day to start with, which is a positive change.”

“Completed GCSEs and was able to go to college after getting the results needed.”

Confidence and positive affect

“Presenting in increased confidence, demonstrated by improved posture... more relaxed in session, full engagement.”

“Arrives and leaves session time with a smile and wave.”

Communication and emotional expression

“Gradually more able to openly express emotions within sessions — a significant shift.”

“More able to listen to psychoeducation in sessions without dismissing it.”

Coping skills and psychoeducation uptake

“Using coping mechanisms discussed — yoga and body awareness work.”

“Identified strategies to manage emotions; previously dismissed the idea they could help.”

Creative/arts therapy shifts

“Art work themes seem lighter; they are more chatty and brighter.”

“Made less mess and more deliberate marks; said this was their best art so far.”

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Risk and safety

"Selfharm thoughts checked; more extreme thoughts occur but no intent to act."

"Stopped taking cannabis; more positive and coping through trusted connections."

Autonomy and life skills

"Taking a driving test next month; volunteering; applying for further study."

"Able to get on a bus independently and enjoys going to education now."

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial review

To ensure financial stability PAC will propose planned budgets over a two-year period.

This year PAC had funding in place from Cumberland Council (for vulnerable young people with mental health issues). This started April 2023 and will run until March 2026. While we have had this same contract for a number of years and there is potential for a further extension, we also anticipate that there may be reviews by the Council and we cannot presume that any extension will go ahead. We will monitor this risk throughout the upcoming year and aim to find out as early as possible as to whether our contract will be extended or whether we will need to find the funds elsewhere.

This year PAC was funded by three national grant awarding bodies, The Henry Smith Charity, The National Lottery Community Fund (Awards for All) and Tesco Stronger Starts. We also secured funds from four local grant awarding bodies - Francis C. Scott Charitable Trust, EC Graham, Cumbria Community Foundation and Frieda Scott Trust. We are grateful to all our grant funders for their support.

Further income is derived from donations and fundraising. We are extremely grateful to our regular monthly donors who have all provided long term monthly support to PAC. Thank you also to our fundraisers and all those who donated to their fundraising efforts.

Money was also saved by the donation of goods. Thank you to Story Homes for the donation of laptops.

Thanks also to those who have volunteered for PAC this year:

- Our PAC in the Park Event Volunteer Marshals from 'Friends of Hammonds Pond', E Davidson, K Cape, and B Scroggie.
- Volunteers from Cumbria Health and The University of Cumbria who came to PAC through the 'Give a Day' scheme and supported us in decorating some of our therapy rooms.
- Thanks also to Burnetts Solicitors for providing a team of volunteers who came and helped us decorate our building.

We appreciate the companies allowing the staff time away from work and the individuals giving us their time, energy and enthusiasm.

Due to multi-year bids already secured this year's income was similar to the previous year providing a settled year where we could focus on delivery. We will continue to monitor our funds for year-on-year sustainability as well as growth in line with strategic plans.

At the yearend total reserves stood at £188,166 (2024 - £172,032) with £105,191 (2024 - £106,562) being unrestricted/designated and £82,975 (2024 - £65,470) being restricted. Free reserves at the yearend were £101,698 (2024 - £54,046).

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Trustees' Report for the Year Ended 31 March 2025

RESERVES POLICY

PAC maintains a designated reserve of £50,000 to ensure we can meet essential closure costs, such as redundancy payments and outstanding liabilities, should we ever need to wind down operations. This reserve reflects our commitment to sound financial stewardship and responsible governance. In addition, we aim to maintain a bank balance equivalent to 3–6 months of operating costs (approximately £60,000–£120,000), providing a strong buffer against unforeseen challenges. If our funds were ever to fall to just 3 months of operating costs, with no confirmed income beyond that point, we would initiate a structured closure process, giving staff and young people three months' notice. These measures demonstrate our proactive approach to financial stability and our dedication to protecting both our team and the young people we serve.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 November 1984.

The company is constituted under a Memorandum of Association dated 16 November 1984 and is a registered charity, number 517818.

The charitable company is a company limited by guarantee having no share capital. The liability of each member in the event of winding up is limited to £1.

TRUSTEE & STAFFING CHANGES

Trustee changes:

- Robbie Burke and Sally Reid both resigned on 26th March 2025.
- Miriam Lowe was appointed on 26th March 2025.

We have four Trustees on the Board.

There have been various staffing changes throughout this financial period:

- Our Art Psychotherapist, Erin Sevink-Johnston, moved out of the area and sadly left the organisation in February 2025. She was four days a week.
- Our Art Psychotherapist, Michelle Castles, increased to two days a week in April 2024, to 3 days in September and then to 4 days in January.
- We employed Jenna Sutherland as Development Manager from April 2024 for 3 days a week.
- Our previous Development Manager, Jen Chambers, became Charity Director in February 2024. Jen was on Maternity Leave from 1st July 2024 to end of March 2025.
- Russ Young joined the team as Art Psychotherapy Apprentice in January 2025.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustees are elected from the membership at the Annual General Meeting.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Promoting Autonomy and Change (PAC) Ltd Directors formerly meet four times a year to monitor the activities and provision at PAC, the staffing requirements and performance, and the financial management. Relevant information is provided in a quarterly report by the PAC Charity Director.

FUTURE DEVELOPMENTS

Funding is secured for YE2026 which allows us time to focus on delivery whilst also looking ahead for additional or replacement grant funding and experimenting with developing some other income streams such as fundraising and corporate sponsorship.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2025

In terms of staffing our Charity Director returned from Maternity Leave in April 2025 for two days a week. Due to one of our Art Therapists moving out of area we have two therapy days a week to replace, we will be recruiting for this. There are no other staffing changes planned for the upcoming year unless we can increase our funding further as there is still room for growth, delivery wise, at PAC.

We will continue to monitor demand on the organisation and amend our referral criteria as necessary to manage this in order that our wait list does not become excessive. We aim to have young people seen within a few months of being referred. To do this unfortunately means not being able to accept referrals from everyone that would like to refer.

We will continue to try and link with other relevant organisations in order to work together as a larger team to improve the experience of young people trying to find help and support. The Multi Agency Mental Health Triage Hub is a great example of this working well. For example, scattergun referrals, which were very common across the sector, are now less of a problem which has improved time efficiency.

We will continue to utilise systems to improve our governance and time efficiency. We have plans to introduce Upshot which we hope will improve our record keeping as well as making reporting to funders easier. We will also utilise the functionality of Microsoft 365 further to help with referral processing.

We will continue to focus on delivering one to one therapy however we also aim to continue with developing some group work.

We aim to continue our participation efforts with our Young Voice Group and develop projects that arise as a result of that.

We also aim to continue with building improvements to ensure the building and therapeutic environment is the best it can be for the young people and the staff team.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 3 December 2025 and signed on its behalf by:



.....
M Whitfield FCCA
Trustee

Promoting Autonomy and Change Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Promoting Autonomy and Change Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Promoting Autonomy and Change Ltd**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 20 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Martin Borradaile ACA
Dodd & Co Limited
Chartered Accountants

3 December 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Promoting Autonomy and Change Ltd

**Statement of Financial Activities (including Income and Expenditure Account) for the Year
Ended 31 March 2025**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	20,181	133,533	153,714	146,080
Investments	3	1,980	-	1,980	1,260
Charitable activities	4	84,000	-	84,000	85,250
Other income	5	800	-	800	-
Total income and endowments		<u>106,961</u>	<u>133,533</u>	<u>240,494</u>	<u>232,590</u>
Expenditure on:					
Charitable activities		108,332	116,028	224,360	177,871
Total expenditure		<u>108,332</u>	<u>116,028</u>	<u>224,360</u>	<u>177,871</u>
Net income before transfers		(1,371)	17,505	16,134	54,719
Transfers					
Transfers between funds		-	-	-	-
Net movements in funds		(1,371)	17,505	16,134	54,719
Reconciliation of funds					
Total funds brought forward		106,562	65,470	172,032	117,313
Total funds carried forward		<u>105,191</u>	<u>82,975</u>	<u>188,166</u>	<u>172,032</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 22 to 32 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd
Company registration number: 01864139
Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		3,493		2,516
Current assets					
Debtors	12	25,868		25,587	
Cash at bank and in hand		161,987		146,302	
		187,855		171,889	
Creditors: Amounts falling due within one year	13	(3,182)		(2,373)	
Net current assets			184,673		169,516
Net assets			188,166		172,032
The funds of the charity:					
Restricted funds			82,975		65,470
Unrestricted funds					
Unrestricted income funds			105,191		106,562
Total charity funds			188,166		172,032

For the financial year ended 31 March 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 3 December 2025 and signed on its behalf by:



M Whitfield FCCA
Trustee

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 18.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment	25% straight line basis
----------------------------------	-------------------------

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Appeals and donations	3,181	-	3,181	1,080
Grants				
Francis C Scott Charitable Trust	-	17,300	17,300	17,300
E C Graham Cumbrian Charitable Trust	17,000	-	17,000	17,000
Cumbria Community Foundation	-	15,000	15,000	15,000
Awards4All	-	20,000	20,000	-
Frieda Scott Charitable Trust	-	15,433	15,433	-
Henry Smith	-	65,800	65,800	65,700
Hadfield Trust	-	-	-	2,000
Screwfix	-	-	-	3,000
Postcode Neighbourhood Trust	-	-	-	25,000
	<u>17,000</u>	<u>133,533</u>	<u>150,533</u>	<u>145,000</u>
	<u>20,181</u>	<u>133,533</u>	<u>153,714</u>	<u>146,080</u>

Of the donations and legacies income in 2024, £43,080 related to unrestricted funds and £103,000 related to restricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	1,980	-	1,980	1,260

All of the investments income in 2024 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cumberland Council	84,000	-	84,000	85,250

All of the income from charitable activities in 2024 related to unrestricted funds.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

5 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donated assets for use by the charity	800	-	800	-

6 Expenditure

	Therapeutic and educational activities £	Fundraising costs £	Total 2025 £	Total 2024 £
Direct costs				
Fundraising costs	-	813	813	-
Charity activity and resources costs	2,497	-	2,497	3,331
Wages and salaries	172,138	-	172,138	129,471
Employment costs	14,264	-	14,264	8,632
Rent	6,000	-	6,000	6,000
Light, heat and power	3,341	-	3,341	1,803
Insurance	4,231	-	4,231	4,379
Repairs and maintenance	1,507	-	1,507	5,036
IT Support	5,577	-	5,577	5,628
Telephone and fax	139	-	139	703
Office expenses	2,885	-	2,885	1,382
Supervision	3,463	-	3,463	2,471
Printing, postage and stationery	349	-	349	221
Equine costs	-	-	-	1,560
Sundry expenses	470	-	470	700
Travel and subsistence	89	-	89	319
Bank charges	253	-	253	102
Depreciation of plant and machinery	899	-	899	685
	<u>218,102</u>	<u>813</u>	<u>218,915</u>	<u>172,423</u>
Support costs				
Staff training	1,911	-	1,911	444
Accountancy fees	1,546	-	1,546	1,696
Independent examiner's fee	660	-	660	660
Legal and professional fees	341	-	341	1,695
Payroll costs	987	-	987	953
	<u>5,445</u>	<u>-</u>	<u>5,445</u>	<u>5,448</u>
	<u>223,547</u>	<u>813</u>	<u>224,360</u>	<u>177,871</u>

Of the expenditure in 2024, £117,401 related to unrestricted funds and £60,470 related to restricted funds.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

7 Governance costs

	2025	2024
	£	£
Accountancy fees	1,546	1,696
Independent examiner's fee	660	660
Payroll costs	987	953
Legal and professional fees	341	1,695
	<u>3,534</u>	<u>5,004</u>

8 Trustees' remuneration and expenses

No trustees received any reimbursements or expenses during the year.

9 Net income

Net income is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	899	685
Accountancy fees	1,546	1,696
Independent examiner's fee	660	660
	<u>2,105</u>	<u>2,041</u>

10 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2025	2024
	No.	No.
Charitable activities	<u>8</u>	<u>6</u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	172,138	129,471
Social security	9,968	5,835
Other pension costs	4,296	2,797
	<u>186,402</u>	<u>138,103</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprise the Trustees and the Charity Director. The total employee benefits of the key management personnel of the Charity were £26,754 (2014 - £37,686).

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

11 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2024	25,461
Additions	1,876
As at 31 March 2025	<u>27,337</u>
Depreciation	
As at 1 April 2024	22,945
Charge for the year	899
As at 31 March 2025	<u>23,844</u>
Net book value	
As at 31 March 2025	<u>3,493</u>
As at 31 March 2024	<u>2,516</u>

12 Debtors

	2025 £	2024 £
Other debtors	21,000	21,000
Prepayments and accrued income	4,868	4,587
	<u>25,868</u>	<u>25,587</u>

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	492	239
Accruals and deferred income	2,690	2,134
	<u>3,182</u>	<u>2,373</u>

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

15 Operating lease commitments

As at 31 March 2025 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2025	2024
	£	£
Within two and five years	<u>14,000</u>	<u>20,000</u>

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £4,296 (2024 - £2,797).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

18 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Designated Funds				
Designated fund	50,000	-	-	50,000
General Funds				
Unrestricted income fund	56,562	106,961	(108,332)	55,191
Restricted Funds				
Francis C Scott Charitable Trust	9,847	17,300	(17,143)	10,004
Cumbria Community Foundation	7,739	15,000	(14,857)	7,882
Awards 4 All	-	20,000	(6,100)	13,900
Frieda Scott Trust	3,658	15,433	(14,456)	4,635
The Henry Smith Trust	44,226	65,800	(63,472)	46,554
	<u>65,470</u>	<u>133,533</u>	<u>(116,028)</u>	<u>82,975</u>
	<u>172,032</u>	<u>240,494</u>	<u>(224,360)</u>	<u>188,166</u>

An amount of £50,000 has been set aside by the Trustees as a charity reserve to cover charity and staff costs as necessary should we find ourselves in a position whereby we are unable to source funding.

The charity received £84,000 from Cumberland Council to deliver its Targeted Therapeutic Services contract.

The charity received £17,000 from E C Graham which can be used towards overall charity costs.

The charity received £1,000 from the Tesco Stronger Starts scheme which was used for art and music therapy equipment.

The charity received £17,300 from Francis C Scott Charitable Trust, this is year two of a two year grant. This supports Art Therapy and Clinical Lead hours.

The charity received £15,000 from Cumbria Community Foundation to fund salary and associated costs for a Music Therapist and Art Therapist.

The charity received funds of £20,000 from The National Lottery Community Fund through their Awards for All grant scheme. This is for a two-year project. It funds project and salary costs to develop a Young Person's Steering Group.

The charity received funds of £15,433 from the Frieda Scott Trust. This funds salary and associated costs to provide therapy specifically for children and young people aged 7-19 living in Eden.

The charity received £65,800 from The Henry Smith Trust. This was year two of a three-year grant. It funds salary and associated costs for Music and Art Therapy as well as the Operations Manager role.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Prior period

	At 1 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Funds					
Designated Funds	50,000	-	-	-	50,000
General Funds					
Unrestricted income fund	43,846	129,590	(117,401)	527	56,562
Restricted Funds					
Francis C Scott Charitable Trust	5,700	17,300	(13,153)	-	9,847
Cumbria Community Foundation	-	15,000	(7,261)	-	7,739
Awards 4 All	6,877	-	(6,877)	-	-
Frieda Scott Trust	10,890	-	(7,232)	-	3,658
The Henry Smith Trust	-	65,700	(21,474)	-	44,226
The Screwfix Foundation	-	3,000	(2,473)	(527)	-
Hadfield Trust	-	2,000	(2,000)	-	-
	<u>23,467</u>	<u>103,000</u>	<u>(60,470)</u>	<u>(527)</u>	<u>65,470</u>
	<u>117,313</u>	<u>232,590</u>	<u>(177,871)</u>	<u>-</u>	<u>172,032</u>

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	3,493	-	3,493	2,516
Current assets	104,880	82,975	187,855	171,889
Creditors: Amounts falling due within one year	(3,182)	-	(3,182)	(2,373)
Net assets	<u>105,191</u>	<u>82,975</u>	<u>188,166</u>	<u>172,032</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	2,516	-	2,516	2,589
Current assets	106,419	65,470	171,889	116,882
Creditors: Amounts falling due within one year	(2,373)	-	(2,373)	(2,158)
Net assets	<u>106,562</u>	<u>65,470</u>	<u>172,032</u>	<u>117,313</u>

PROMOTING AUTONOMY AND CHANGE LIMITED

England & Wales - Charity number 517818

Accounts

**Promoting Autonomy and
Change Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2024

Company registration number: 01864139

Charity registration number: 517818



Promoting Autonomy and Change Ltd

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Promoting Autonomy and Change Ltd
Reference and Administrative Details

Charity name	Promoting Autonomy and Change Ltd
Charity registration number	517818
Company registration number	01864139
Principal office	14 Lowther Street CARLISLE CA3 8DA
Registered office	14 Lowther Street CARLISLE CA3 8DA
Trustees	R M Wilcox, Chair M Whitfield FCCA, Treasurer A Pemberton R F Burke S Reid
Secretary	A Pemberton
Bankers	National Westminster Bank 92 English Street CARLISLE CA3 8HD Barclays Bank 33 English Street CARLISLE CA3 8JX
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Promoting Autonomy and Change Ltd

Trustees' Report for the Year Ended 31 March 2024

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) have pleasure in presenting their annual report together with the financial statements of the Charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 and Republic of Ireland.

Promoting Autonomy and Change Limited (PAC) is a charity working with children and young people. When funding allows, we can work from ages 7 to 19, and also up to age 25 for young people who are leaving care or those who have a learning disability.

PAC began in 1984 - initially known as Practical Alternatives to Custody. For many years PAC supported young people at risk of being criminalised or who had committed offences and were awaiting sentence. Counselling and alternative education provisions were delivered. As youth justice policy evolved so did PAC which then moved away from the youth justice arena to focus more on counselling and therapy. The PAC acronym remained, as it was so recognised in our region, but what it stood for was altered to **Promoting Autonomy and Change**.

This is what PAC is all about – promoting autonomy and change in children and young people who suffer from acute and challenging mental health difficulties.

ACTIVITIES FOR ACHIEVING OBJECTIVES

PAC is a Carlisle registered charity and limited company that provides one-to-one counselling and therapy sessions to young people who need support for emotional, interpersonal and/or mental health problems. We engage with, assess, and then deliver therapy to young people using a range of therapeutic techniques including counselling, art therapy, music therapy, equine therapy, online therapy, and group work therapy.

The therapy we offer at PAC has evolved through many years of one-to-one delivery, research, and service user feedback. We are confident our therapeutic service provision is one that young people choose to attend and produces positive outcomes. Our provision is innovative and creative, providing the conditions and environment necessary for young people to gain the confidence to consider and make change.

The need for PAC's provision has arisen from identifying a group of disadvantaged young people who are struggling in society; however, we work with children and young people from any background. PAC has developed the type of support that young people choose to access and that works for them. This range of support is otherwise unavailable within Cumbria and the surrounding area, and as such there has been a consistently high demand for the provision of therapy at PAC.

The children and young people we work with are disadvantaged because their lowest level of needs such as basic physiological requirements, safety, love, and belongingness have never been met. They have complex emotional and mental health needs which have remained unaddressed.

Many of the young people who attend PAC face circumstances and problems so complex and multiple that they prevent them from accessing mainstream support. They may also lack the personal ability to engage in any service offered to help them. This significantly reduces the opportunities that should be available to them, and society fails them by simply not knowing how to meet their complex needs or how to engage with them.

Our provision is person-centred and empowers young people to make changes in their lives through the insight and self-awareness that they gain from their counselling and therapy sessions. The focus is not on the young person's problems or on making a diagnosis but instead on their needs. Being a person-centred organisation is fundamental to how we deliver our provision. A non-judgemental and empathic approach is essential.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSE FOR PUBLIC BENEFIT

Our activities, along with the achievements and performances listed within our report, are all undertaken to further our charitable purpose and for public benefit. The trustees have considered the guidance issued by the Charity Commission in respect of public benefit and confirm that the charity adheres to this guidance.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

REVIEW OF ACTIVITIES

Achievements and performance

Over the past year our provision has continued to base itself on theoretical models; Integrative Person-Centred Counselling, Person-Centred Counselling, Art Therapy, Art Psychotherapy, Music Therapy, Equine Therapy, Online Therapy and Groupwork Therapy. This gives us the scope to best meet the specific needs of the individual and/or group.

This year 116 (93 in YE2023) young people have accessed therapy at PAC. Caseloads are mostly complex requiring a time commitment that enables effective and long-term resolution. The average wait time (point of referral to starting therapy) of young people referred to us during YE2024 was 3 months (compares with 11 months for young people worked with in YE2023). We did manage to completely clear our wait list by December 2023 however this was largely due to tight referral restrictions imposed in August 2023. In February 2024 we opened up our referral criteria and as such we ended the year with 24 on the wait list after an influx of referrals (compares to 25 in YE2023). We aim not to have more than 30 young people waiting at any one time and referral criteria will be amended accordingly to help manage this.

1844 (compared 1429 in YE2023) one to one therapy hours were made available and 10 group sessions. This year we had between 10 and 15 therapy days available to us per week, starting at 10 in April 2023 and gradually building to 15 by March 2024 (this compares to 7 to 10 therapy days a week in YE2023). These were delivered by 6 therapists and 2 trainees. Due to many of our staff being part time the term 'therapy days' is used to describe a full day that someone is employed to deliver therapy.

Possible outcomes may include:

- Ability to thrive and achieve
- Ability to deal with and understand their emotions
- An increase in self-esteem and confidence
- Heightened aspirations for their future
- Improved attendance levels at school and ability to participate
- Improved home life and relationships
- Improvement in behaviour
- Increased happiness and wellbeing
- Increased resilience
- Improved social skills

Outcomes are different for each young person depending on their needs and individual circumstances. We explore outcomes in further depth later in this report.

Demographics for young people referred in YE2024:

Owing to us now mostly working with young people in the same year they are referred note that figures given for YE2024 are for those referred whereas figures given for YE2023 are solely for those worked with.

- The average age at time of referral was age 14 (age 13 in YE2023).
- The gender demographics were (YE2023 in brackets):
 - o 61% Female (59%)
 - o 32% Male (32%)
 - o 1% Non-binary (7%)
 - o 3% Transgender (1%)
 - o 0% Agender (1%)
 - o 3% Not disclosed

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

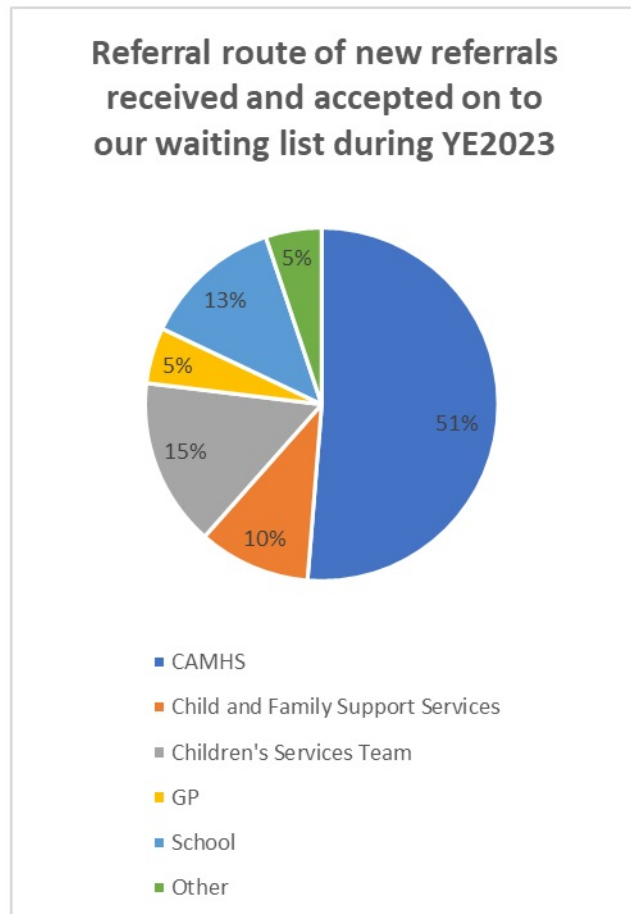
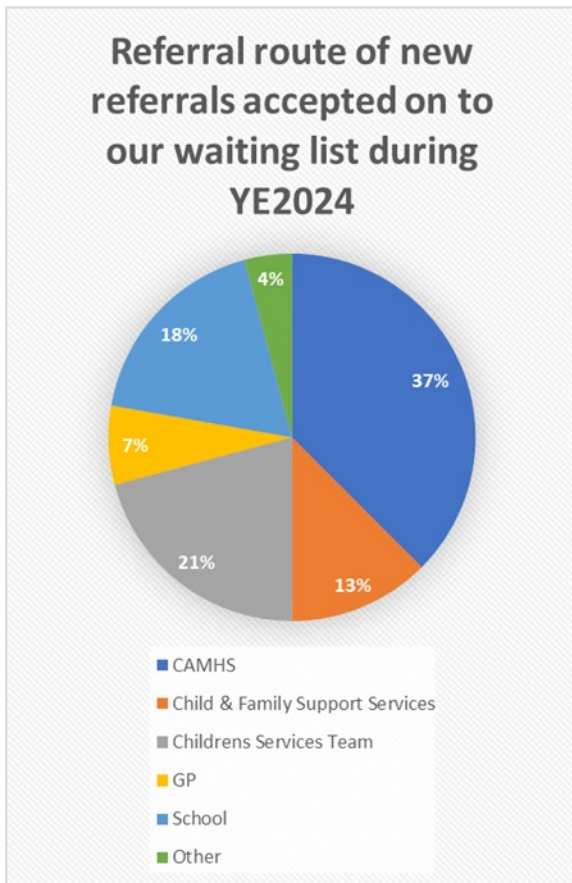
- 84% of the young people were from Carlisle, the rest were from the surrounding areas (Allerdale 4%, Eden 3%, Penrith & The Border 3%, Westmorland & Furness 7%).

*Note that these figures only reflect referrals **accepted** and for much of the year we had referral restrictions in place which meant we were only accepting referrals for young people in Carlisle and also Penrith/Eden/Westmorland & Furness. When we opened up referral criteria in February 2024 it was for young people within a 30-minute travel radius of PAC.*

- In terms of ethnicity, we are predominantly working with 'White British' children and young people, however our figures are closely in line with the local demographics.

Referral Routes into our service

- All referrals that were accepted on to our waiting list in YE2024 were referrals from professionals (e.g. social workers) with the majority of these meeting our Cumbria County Council funding criteria (with other funding used to fund those that did not meet these criteria).



Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

Typical Service received by young people at PAC in YE2024:

The average number of sessions offered to a young person during this year was 16 (YE2023 = 15). Note that this does not reflect complete work (*see note below). This can vary considerably depending on the individual needs of each young person, with some needing as little as five or six sessions and others needing sessions spanning a couple of years (though we aim to cap it at a year).

This figure is based on our total number of sessions offered divided by the number of young people worked with that year. It does not reflect the average total number of sessions a young person has with our service. If we adjust our data to represent only young people who had over four sessions and **completed their sessions at PAC, in YE2023 the average number of sessions attended is 25.*

Desired Outcomes

For transparency, the following data for 'Desired Outcomes' and 'Achieved Outcomes' was analysed in YE2023. Data analysis as below is a new thing we included in our annual report from YE2023. As it is a very time-consuming task involving lots of data processing, we aim to fully analyse it every other year. The data is also then more meaningful as we have more data to go off where young people have completed their therapy experience with PAC. We are including this data here as we believe it is helpful, gives insight into the needs of those wanting to access PAC and also accessing PAC, and we believe any new data analysis will be very similar.

We further analysed data to ascertain the desired outcomes of those being referred to our service. Our new form included the following two questions on our referral form:

- What outcomes would you like to see for the young person?
- What outcomes would the young person like?

The answers were very similar for both questions, an overall analysis is shown below. Responses were grouped into themes and then the themes coded.

Referrals came from professionals and so the themes identified represent the perspective of adults, however it is hoped that the majority of adults consulted with the young person at the time of referral.

The answers themed as follows in terms of desired outcomes:

Therapist

- Someone to talk openly and honestly with
- Build trust and a positive relationship

Emotions

- recognise
- able to speak about / express
- understand (including relationship between emotions, thoughts, and behaviours)
- process
- tolerate
- manage
- build toolkit
- regulate
- resilience
- space to discuss upsetting events and experiences / tell story
- bereavement

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

- bullying
- other traumatic incidences/experiences

Sense of self

- Able to reflect
- Get to know self
- Acceptance of self – comfortable in own skin
- To express self
- Feel better about self and life
- Develop confidence and self-esteem

Achievement

- Belief in self to act in the ways necessary to accomplish goals (improve self-efficacy). Explore barriers
- Achieve / reach goals
- Re-engage in education

Life journey

- To enjoy life

Achieved Outcomes

We collect both quantitative and qualitative data to monitor and evaluate therapy outcomes.

Quantitative Outcomes Data

We use the Wheel of Life (WoL) & Young Person Clinical Outcomes in Routine Evaluation (YP-CORE). WoL is a visual assessment that considers all aspects of life to support the young person in identifying areas of strength and areas for further development. YP-CORE is a self-reported questionnaire that helps monitor distress, subjective wellbeing, problems/symptoms & risk factors. These measures are completed by the young person, usually at the start or within the first four sessions of therapy and then at 6-weekly intervals when progress is discussed and reviewed against the initial aims of therapy (agreed at referral). This supports the provision of a therapy plan moving forward. From the beginning of therapy, the young person scores & evaluates their progress, personal shifts and achievements, empowering them towards self-realisation.

We analysed some WoL data (see Table 1) from young people who had completed their therapy at PAC. The rows highlighted in green show the areas of greatest (positive) change in scores, suggesting these are the most significant areas of change for the young people attending a course of therapy at PAC. That is not to say that changes were not made in the other categories additionally; the data emphasises those highlighted in green as the greatest indicators of change when looking at the data overall.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

Table 1. WoL

Parents and family
Friends
Who looks after me
How others see me
How I deal with feelings
Confidence
How I deal with anger
Coping with changes
Self esteem
Self-care
Health and body
Education and training
Free time and fun

CORE Outcomes

We analysed YP-CORE data from the same young people (see Table 2). The rows highlighted in green show the areas with the greatest (positive) change in scores suggesting these are the where the most significant positive change has taken place over the course of therapy. Again, this is not to say that positive changes did not occur in the other categories, just that those highlighted in green indicate the greatest change.

Table 2. YP-CORE

1. I've felt edgy or nervous	Reduced
2. I haven't felt like talking to anyone	Reduced
3. I've felt able to cope when things go wrong	
4. I've thought of hurting myself	Reduced
5. There's been someone I felt able to ask for help	
6. My thoughts and feelings distressed me	Reduced
7. My problems have felt too much for me	Reduced
8. It's been hard to go to sleep or stay asleep	
9. I've felt unhappy	
10. I've done all the things I wanted to	Increased

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

Qualitative Outcomes Data

It is interesting to know what stood out to young people as the key takeaways from their therapy experience. It gives us some insight into what was important for them. The following analysis was taken from feedback given by young people. The data was coded and then grouped with similar data where themes could be identified. The themes which sum up significant components of therapy for these young people are:

- The Therapy Space
- Having an Outlet
- Space to think and work through things
- Getting to know myself
- Me and my feelings
- Changed feelings
- Confidence and self-esteem
- Positive change
- Toolkit

Below we identify the presenting themes and provide the key words and quotes taken from the young people's feedback as an extension of each theme.

The therapy space

Key words used in relation to the therapy space were support, help, listened, able to talk, safe place. For example, one young person said:

"I have felt listened to."

Another said,

"It was nice to have someone to talk to."

Having an outlet

Key words: outlet, unload problems, get things off chest.

One young person said,

"A place where I can unload my problems."

Another said,

"...get my worries/problems off my chest."

Space to think and work through things

Key words: work through past, present and future, work through problems.

One young person said,

"...made me think before getting into any sort of issues."

Another said,

"...helped me find other ways to think through things."

Getting to know myself

Key words: understanding myself, discover who I could be, connection to my core self, inner workings.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

One young person said,

"allowed me to discover who I could be if I let myself."

Me and my feelings

Key words: validated, reflect on actions and feelings, understand feelings, express emotions.

One young person said,

"Gave me the opportunity to work on myself and my emotions."

Changed feelings

Key words: improved mental state, sense of control over well-being improvements, happier.

One young person said,

"[It has] made me happier in life."

Another said,

"It has really improved my emotional state."

Confidence & self-esteem

Key words: more confidence, more self-esteem.

One young person said,

"I have got a bit more confidence in speaking to people."

Another said,

"It has helped me improve my confidence massively."

Positive change

Key words: autonomous, empowered, transformed, made positive changes in my life, helped personal and social life.

One young person said,

"Things are looking up."

Another young person said,

"I have made many positive changes in my life."

Toolkit

Key words: deal with arguments better, how to deal with situations I don't want to be in, learned coping methods, space to create boundaries between myself and others

One young person said,

"...given me the opportunity and space to create boundaries between myself and others in order to protect myself from further harm/discomfort."

Another said,

"Helped me deal with arguments better."

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial review

To ensure financial stability PAC will propose planned budgets over a two-year period.

This year PAC had funding in place from Cumberland Council (for vulnerable young people with mental health issues). This started April 2023 and will run until March 2025. While we have had this same contract for a number of years and there is potential for extension, we also anticipate that there may be reviews by the Council and we cannot presume that any extension will go ahead. We will monitor this risk throughout the upcoming year and aim to find out as early as possible as to whether our contract will be extended or whether we will need to find the funds elsewhere.

This year PAC was funded by three national grant awarding bodies, The Henry Smith Charity, Postcode Neighbourhood Trust and The Screwfix Foundation. We also secured funds from five local grant awarding bodies - Francis C. Scott Charitable Trust, EC Graham, Cumbria Community Foundation, Hadfield Trust and Frieda Scott Trust (funds arriving in YE2025). We are grateful to all our grant funders for their support.

Further income is derived from donations and payments. We are extremely grateful to our regular monthly donors who have all provided long term monthly support to PAC. A thank you also goes to Workington Railway Club who raised £670 at a fundraising evening for us.

Money was also saved by the donation of goods, primarily to our Music Therapy room. Thanks go to I Campbell, T Adams, PM Rowan, B McCabe, and S & J Wallcook for the donation of various musical instruments such as keyboards and violins.

Thanks also to V Jones, S Tweddle, K Colley, E Chambers, L Hill, and R Wilson for donating their time to help paint four of the therapy rooms in August 2023. Thanks also to the Greggs Foundation for their voucher which helped pay for lunch for our volunteers.

Over this accounting year, our investment in funding bids the previous year paid off as several bids came to fruition. As such we see a significant increase in income for PAC compared to YE2023. This provides us with a settled year ahead while we work on delivery and allowing new staff members to settle in. We will continue to monitor our funds for year-on-year sustainability as well as growth in line with strategic plans.

At the yearend total reserves stood at £172,032 (2023 - £117,313) with £106,562 (2023 - £93,846) being unrestricted/designated and £65,470 (2023 - £23,467) being restricted. Free reserves at the yearend were £54,046 (2023 - £41,257).

RESERVES POLICY

PAC has a designated reserve of £50,000. This covers any potential shortfall in funding or if PAC finds itself in any financial difficulty.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 November 1984.

The company is constituted under a Memorandum of Association dated 16 November 1984 and is a registered charity, number 517818.

The charitable company is a company limited by guarantee having no share capital. The liability of each member in the event of winding up is limited to £1.

TRUSTEE & STAFFING CHANGES

There were no changes to the Trustee Board during this financial year. We continued to have five Trustees on the Board.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

There have been various staffing changes throughout this financial period:

- Integrated Person-Centred Counsellor, Angela Madeley, who was on two days a week, finished with the organisation in October 2023.
- Samantha Aldridge, Play Therapist, who was on half a day a week while completing work with young people online after moving away from the area, gradually reduced to being finished with the organisation by the end of the financial year.
- Our Music Therapist, Geoff Bartholomew, increased from two days a week to four days a week in October 2023.
- Our Art Psychotherapist, Erin Sevink-Johnston, increased from two days a week to four days a week in October 2023.
- In April 2023 we employed a new Counsellor, Anna Glover, one day a week. This was increased to two days a week in November 2023.
- In February 2024 we employed Louise Porter into the new role of Operations Manager. This role is for three days a week.
- In February 2024 we employed an additional Art Psychotherapist, Michelle Castles, for one day a week.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustees are elected from the membership at the Annual General Meeting.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Promoting Autonomy and Change (PAC) Ltd Directors formerly meet four times a year to monitor the activities and provision at PAC, the staffing requirements and performance, and the financial management. Relevant information is provided in a quarterly report by the PAC Development Manager.

FUTURE DEVELOPMENTS

Funding is secured for YE2025 which allows us time to focus on delivery whilst also looking ahead and experimenting with developing some other income streams such as fundraising and corporate sponsorship.

We had new additional staffing at the end of YE2024 as well as a new trainee. We also have maternity leave upcoming for our Development Manager, Jen Chambers, and have a new Development Manager starting early in YE2025 for a period of handover ahead of maternity leave starting. These are a lot of changes for our small team and as such the team will need time to settle in YE2025 and no major changes are planned beyond those mentioned.

We will continue to monitor demand on the organisation and amend our referral criteria as necessary to manage this in order that our wait list does not become excessive. We aim to have young people seen within a few months of being referred. To do this unfortunately means not being able to accept referrals from everyone that would like to refer.

We will continue to try and link with other relevant organisations in order to work together as a larger team to improve the experience of young people trying to find help and support. Scattergun referrals are very common across the sector and result in a lot of time wasted across organisations that are already very short of time, we aim to communicate and work with others to improve this.

We will continue to focus on delivering one to one therapy however this year we also aim to continue with developing some group work.

We also aim to develop our participation efforts with young people by developing a steering group of young people to help with various projects within PAC.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2024

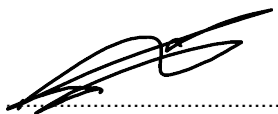
PAC has its 40th Birthday in 2024 and as such we aim to mark the occasion accordingly to celebrate such a massive achievement.

We also aim to continue with building improvements to ensure the building and therapeutic environment is the best it can be for the young people.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 9 December 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Whitfield', written over a horizontal dotted line.

M Whitfield FCCA
Trustee

Promoting Autonomy and Change Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Promoting Autonomy and Change Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Promoting Autonomy and Change Ltd**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Martin Borradaile ACA
Dodd & Co Limited
Chartered Accountants

9 December 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Promoting Autonomy and Change Ltd

**Statement of Financial Activities (including Income and Expenditure Account) for the Year
Ended 31 March 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Note	£	£	£	£
Income and endowments from:				
Donations and legacies	2	43,080	103,000	146,080
Investments	3	1,260	-	1,260
Charitable activities	4	85,250	-	85,250
Total income and endowments		<u>129,590</u>	<u>103,000</u>	<u>232,590</u>
Expenditure on:				
Charitable activities		117,401	60,470	177,871
Total expenditure		<u>117,401</u>	<u>60,470</u>	<u>139,119</u>
Net income before transfers		12,189	42,530	54,719
Transfers				
Transfers between funds		527	(527)	-
Net movements in funds		12,716	42,003	54,719
Reconciliation of funds				
Total funds brought forward		93,846	23,467	117,313
Total funds carried forward		<u>106,562</u>	<u>65,470</u>	<u>172,032</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 17 to 30 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd
Company registration number: 01864139
Balance Sheet as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		2,516		2,589
Current assets					
Debtors	11	25,587		4,840	
Cash at bank and in hand		146,302		112,042	
		<u>171,889</u>		<u>116,882</u>	
Creditors: Amounts falling due within one year					
	12	<u>(2,373)</u>		<u>(2,158)</u>	
Net current assets			<u>169,516</u>		<u>114,724</u>
Net assets			<u><u>172,032</u></u>		<u><u>117,313</u></u>
The funds of the charity:					
Restricted funds					
			65,470		23,467
Unrestricted funds					
Unrestricted income funds			<u>106,562</u>		<u>93,846</u>
Total charity funds			<u><u>172,032</u></u>		<u><u>117,313</u></u>

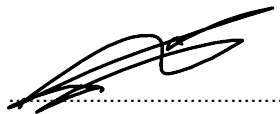
For the financial year ended 31 March 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 9 December 2024 and signed on its behalf by:



M Whitfield FCCA
Trustee

The notes on pages 17 to 30 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment	25% straight line basis
----------------------------------	-------------------------

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Appeals and donations	1,080	-	1,080	5,263
Grants				
Francis C Scott Charitable Trust	-	17,300	17,300	17,100
E C Graham Cumbrian Charitable Trust	17,000	-	17,000	17,000
Cumbria Community Foundation	-	15,000	15,000	-
Awards4All	-	-	-	10,000
Frieda Scott Charitable Trust	-	-	-	10,890
Henry Smith	-	65,700	65,700	-
Hadfield Trust	-	2,000	2,000	-
Screwfix	-	3,000	3,000	-
Postcode Neighbourhood Trust	25,000	-	25,000	-
	<u>42,000</u>	<u>103,000</u>	<u>145,000</u>	<u>54,990</u>
	<u>43,080</u>	<u>103,000</u>	<u>146,080</u>	<u>60,253</u>

Of the donations and legacies income in 2023, £22,263 related to unrestricted funds and £37,990 related to restricted funds.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

3 Investments

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Interest on cash deposits	1,260	-	1,260	218
	<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>218</u>

All of the investments income in 2023 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Cumberland Council	85,250	-	85,250	85,250
	<u>85,250</u>	<u>-</u>	<u>85,250</u>	<u>85,250</u>

All of the income from charitable activities in 2023 related to unrestricted funds.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

5 Expenditure

	Therapeutic and educational activities	Total 2024	Total 2023
	£	£	£
Direct costs			
Charity activity and resources costs	3,331	3,331	210
Wages and salaries	129,471	129,471	99,485
Employment costs	8,632	8,632	5,151
Rent	6,000	6,000	6,000
Light, heat and power	1,803	1,803	1,718
Insurance	4,379	4,379	4,532
Repairs and maintenance	5,036	5,036	855
IT Support	5,628	5,628	5,475
Telephone and fax	703	703	880
Office expenses	1,382	1,382	1,598
Supervision	2,471	2,471	2,095
Printing, postage and stationery	221	221	76
Equine costs	1,560	1,560	4,360
Sundry expenses	700	700	907
Travel and subsistence	319	319	771
Bank charges	102	102	69
Depreciation of plant and machinery	685	685	100
	<u>172,423</u>	<u>172,423</u>	<u>134,282</u>
Support costs			
Staff training	444	444	165
Accountancy fees	1,696	1,696	1,398
Independent examiner's fee	660	660	630
Legal and professional fees	1,695	1,695	1,666
Payroll costs	953	953	978
	<u>5,448</u>	<u>5,448</u>	<u>4,837</u>
	<u>177,871</u>	<u>177,871</u>	<u>139,119</u>

Of the expenditure in 2023, £106,980 related to unrestricted funds and £32,139 related to restricted funds.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

6 Governance costs

	2024	2023
	£	£
Accountancy fees	1,696	1,398
Independent examiner's fee	660	630
Payroll	953	978
Legal and professional fees	1,695	1,666
	<u>5,004</u>	<u>4,672</u>

7 Trustees' remuneration and expenses

No trustees received any reimbursements or expenses during the year.

8 Net income

Net income is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	685	100
Accountancy fees	1,696	1,398
Independent examiner's fee	660	630
	<u>2,041</u>	<u>2,128</u>

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	<u>6</u>	<u>6</u>

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	129,471	99,485
Social security	5,835	3,150
Other pension costs	<u>2,797</u>	<u>2,001</u>
	<u>138,103</u>	<u>104,636</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £37,686 (2023 - £33,309).

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2023	24,849
Additions	612
As at 31 March 2024	<u>25,461</u>
Depreciation	
As at 1 April 2023	22,260
Charge for the year	685
As at 31 March 2024	<u>22,945</u>
Net book value	
As at 31 March 2024	<u>2,516</u>
As at 31 March 2023	<u>2,589</u>

11 Debtors

	2024 £	2023 £
Other debtors	21,000	-
Prepayments and accrued income	4,587	4,840
	<u>25,587</u>	<u>4,840</u>

12 Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	239	449
Accruals and deferred income	2,134	1,709
	<u>2,373</u>	<u>2,158</u>

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,797 (2023 - £2,001).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

16 Analysis of funds

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Funds					
Designated fund	50,000	-	-	-	50,000
General Funds					
Unrestricted income fund	43,846	129,590	(117,401)	527	56,562
Restricted Funds					
Francis C Scott Charitable Trust	5,700	17,300	(13,153)	-	9,847
Cumbria Community Foundation	-	15,000	(7,261)	-	7,739
Awards 4 All	6,877	-	(6,877)	-	-
Frieda Scott Trust	10,890	-	(7,232)	-	3,658
The Henry Smith Trust	-	65,700	(21,474)	-	44,226
The Screwfix Foundation	-	3,000	(2,473)	(527)	-
Hadfield Trust	-	2,000	(2,000)	-	-
	<u>23,467</u>	<u>103,000</u>	<u>(60,470)</u>	<u>(527)</u>	<u>65,470</u>
	<u>117,313</u>	<u>232,590</u>	<u>(177,871)</u>	<u>-</u>	<u>172,032</u>

An amount of £50,000 has been set aside by the Trustees as a charity reserve to cover charity and staff costs as necessary should we find ourselves in a position whereby we are unable to source funding.

The charity received a donation of £17,000 from E C Graham Cumbrian Charitable Trust to be used as needed to support the overall charity costs associated with delivery.

The charity received £84,000 from Cumberland Council to deliver its Targeted Therapeutic Services contract.

The charity received £25,000 from Postcode Neighbourhood Trust to be used as needed to support the overall charity costs associated with delivery.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

The charity received £15,000 from Cumbria Community Foundation to fund salary and associated costs for a Music Therapist and Art Therapist.

The charity brought forward £5,700 from Francis C Scott Charitable Trust. This was a third year of grant funding supporting Art and Equine therapy. We received a further £17,300 during the year which was year one of a two year grant. This supports Art Therapy and Clinical Lead hours.

The charity brought forward funds of £6,877 from The National Lottery Community Fund through their Awards for All grant scheme. This funded some salary and associated costs for Music Therapy and Art Psychotherapy.

The charity brought forward funds of £10,890 from the Frieda Scott Trust. This funds salary and associated costs to provide therapy specifically for children and young people aged 7-19 living in Eden.

The charity received £65,700 from The Henry Smith Trust. This was year one of a three year grant. It funds salary and associated costs for Music and Art Therapy as well as a brand new Operations Manager role.

The charity received £3,000 from The Screwfix Foundation towards the uplift of the building.

The charity received £2,000 from The Hadfield Trust towards equipment in the therapy rooms.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Prior period

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Designated Funds				
Designated Fund	<u>50,000</u>	-	-	<u>50,000</u>
General Funds				
Unrestricted income fund	<u>43,095</u>	<u>107,731</u>	<u>(106,980)</u>	<u>43,846</u>
Restricted Funds				
Francis C Scott Charitable Trust	6,720	17,100	(18,120)	5,700
Cumbria Community Foundation	3,250	-	(3,250)	-
Children in Need - small grant	3,823	-	(3,823)	-
Cumbria Community Foundation - Play therapy	3,823	-	(3,823)	-
Awards 4 All	-	10,000	(3,123)	6,877
Frieda Scott Charitable Trust	-	10,890	-	10,890
	<u>17,616</u>	<u>37,990</u>	<u>(32,139)</u>	<u>23,467</u>
	<u>110,711</u>	<u>145,721</u>	<u>(139,119)</u>	<u>117,313</u>

17 Transfers

A transfer of £527 has been made from The Screwfix Foundation to unrestricted funds for the purchase of a fixed asset. Once the asset is purchased the original restriction on the funds was met and the funds were therefore transferred to unrestricted, in line with the SORP.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	2,516	-	2,516	2,589
Current assets	106,419	65,470	171,889	116,882
Creditors: Amounts falling due within one year	<u>(2,373)</u>	<u>-</u>	<u>(2,373)</u>	<u>(2,158)</u>
Net assets	<u><u>106,562</u></u>	<u><u>65,470</u></u>	<u><u>172,032</u></u>	<u><u>117,313</u></u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	2,589	-	2,589	-
Current assets	93,415	23,467	116,882	116,297
Creditors: Amounts falling due within one year	<u>(2,158)</u>		<u>(2,158)</u>	<u>(5,586)</u>
Net assets	<u><u>93,846</u></u>	<u><u>23,467</u></u>	<u><u>117,313</u></u>	<u><u>110,711</u></u>

PROMOTING AUTONOMY AND CHANGE LIMITED

England & Wales - Charity number 517818

Accounts

**Promoting Autonomy and
Change Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2023

Company registration number: 01864139

Charity registration number: 517818



Promoting Autonomy and Change Ltd

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Promoting Autonomy and Change Ltd

Reference and Administrative Details

Charity name	Promoting Autonomy and Change Ltd
Charity registration number	517818
Company registration number	01864139
Principal office	14 Lowther Street CARLISLE CA3 8DA
Registered office	14 Lowther Street CARLISLE CA3 8DA
Trustees	M Whitfield, Treasurer A Pemberton, Trustee R F Burke, Trustee S Reid, Trustee (Appointed 14 November 2022) R M Wilcox, Trustee (Appointed 16 November 2022)
Secretary	A Pemberton, Company Secretary
Bankers	National Westminster Bank 92 English Street CARLISLE CA3 8HD Barclays Bank 33 English Street CARLISLE CA3 8JX
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) have pleasure in presenting their annual report together with the financial statements of the Charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 and Republic of Ireland.

Promoting Autonomy and Change Limited (PAC) is a charity working with children and young people. When funding allows, we can work from ages 7 to 19, and also up to age 25 for young people who are leaving care or those who have a learning disability.

PAC began in 1984 - initially known as Practical Alternatives to Custody. For many years' PAC supported young people at risk of being criminalised or who had committed offences and were awaiting sentence. Counselling and alternative education provision were delivered. As youth justice policy evolved so did PAC which then moved away from the youth justice arena to focus more on counselling and therapy. The PAC acronym remained, as it was so recognised in our region, but what it stood for was altered to **Promoting Autonomy and Change**.

This is what PAC is all about – promoting autonomy and change in children and young people who suffer from acute and challenging mental health difficulties.

ACTIVITIES FOR ACHIEVING OBJECTIVES

PAC is a Carlisle registered charity and limited company that provides one-to-one counselling and therapy sessions to young people who need support for emotional, interpersonal and/or mental health problems. We engage with, assess, and then deliver therapy to young people using a range of therapeutic techniques including counselling, art therapy, music therapy, equine therapy, online therapy, and group work therapy.

The therapy we offer at PAC has evolved through many years of one-to-one delivery, research, and service user feedback. We are confident our therapeutic service provision is that which young people choose to attend and produces positive outcomes. Our provision is innovative and creative, providing the conditions and environment necessary for young people to gain the confidence to consider and make change.

The need for PAC's provision has arisen from identifying a group of disadvantaged young people who are struggling in society; however, we work with children and young people from any background. PAC has developed the type of support that young people choose to access and that works for them. This range of support is otherwise unavailable within Cumbria and the surrounding area, and as such there has consistently been a high demand for the provision of therapy at PAC.

The children and young people we work with are disadvantaged because their lowest level of needs such as basic physiological requirements, safety, love, and belongingness have never been met. They have complex emotional and mental health needs which have remained unaddressed.

The young people who attend PAC face circumstances and problems so complex and multiple that they prevent them from accessing mainstream support. They may also lack the personal ability to engage in any service offered to help them. This significantly reduces the opportunities that should be available to them, and society fails them by simply not knowing how to meet their complex needs or how to engage with them.

Our provision is person-centred and empowers young people to make changes in their lives through the insight and self-awareness that they gain from their counselling and therapy sessions. The focus is not on the young person's problems or on making a diagnosis but instead on their needs. Being a person-centred organisation is fundamental to how we deliver our provision. A non-judgemental and empathic approach is essential.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSE FOR PUBLIC BENEFIT

Our activities, along with the achievements and performances listed within our report, are all undertaken to further our charitable purpose and for public benefit. The trustees have considered the guidance issued by the Charity Commission in respect of public benefit and confirm that the charity adheres to this guidance.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

REVIEW OF ACTIVITIES

Achievements and performance

Over the past year our provision has continued to base itself on theoretical models; Integrative Person-Centred Counselling, Art Therapy, Art Psychotherapy, Music Therapy, Equine Therapy, Online Therapy and Groupwork Therapy. This gives us the scope to best meet the specific needs of the individual and/or group.

This year 93 young people have accessed therapy at PAC. Caseloads are mostly complex requiring a time commitment that enables effective and long-term resolution. The average wait time (point of referral to starting therapy) for those children/young people supported within this period was 11 months. At year end those waiting to be seen dropped from 87 (in YE 2022) to 25.

1,429 (compared 1,837 in YE 2022) therapy hours were made available. Our staffing varied across the year from 1.4 to 2 full-time equivalent therapists. Going forwards, to make this easier for year-on-year comparison, we will use the term 'therapy days' which are days that someone is employed to deliver therapy. This year we had between 7 and 10 therapy days available to us per week at varying points in the year (this compares to 13 therapy days a week in YE 2022).

Possible outcomes may include:

- Ability to thrive and achieve
- Ability to deal with and understand their emotions
- An increase in self-esteem and confidence
- Heightened aspirations for their future
- Improved attendance levels at school and ability to participate
- Improved home life and relationships
- Improvement in behaviour
- Increased happiness and wellbeing
- Increased resilience
- Improved social skills

Outcomes are different for each young person depending on their needs and individual circumstances. We explore outcomes in further depth later in this report.

Demographics for young people worked with in YE 2023:

- The average age at time of referral remains the same as YE 2022, at age 13
- The gender demographics were:
 - o 59% Female
 - o 32% Male
 - o 7% Non-binary
 - o 1% Trans M
 - o 1% Agender

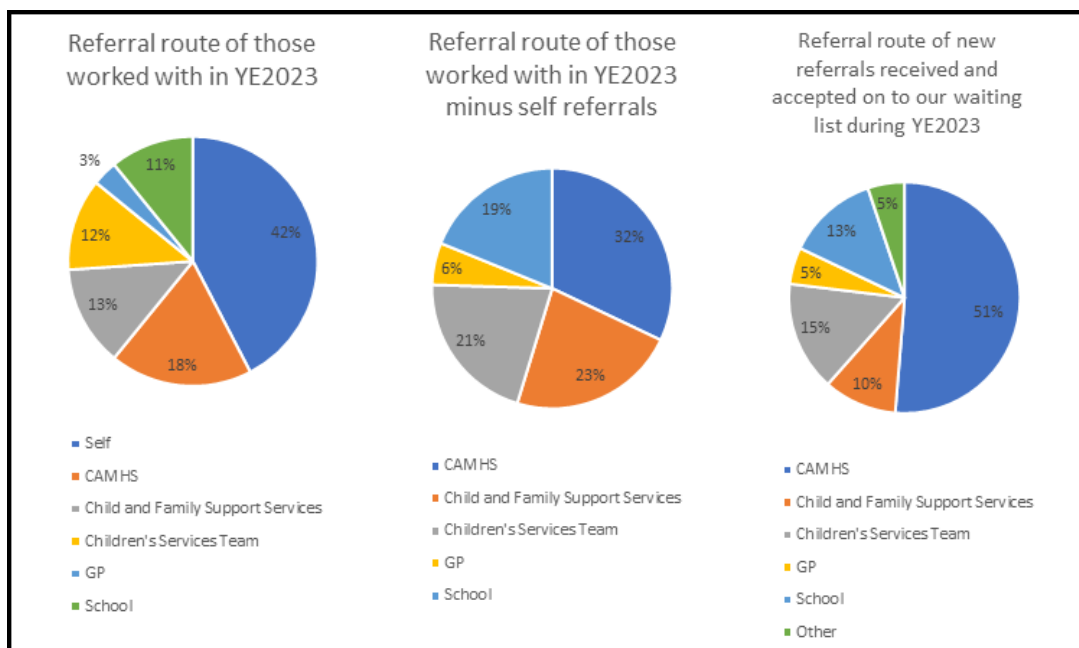
(Compares 56% female and 44% male in YE 2022).

- 75% of the young people we worked with were from Carlisle, the rest were from the surrounding areas (Penrith 10%, Wigton 5%, West Cumbria 4%, Silloth 1%, Brampton 1%, Cumwhinton 1%, Alston 1%, Caldbeck 1%).
- In terms of ethnicity, we are predominantly working with 'White British' children and young people, however our figures are closely in line with the local demographics.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

Referral Routes into our service

- A large proportion of young people worked with in YE 2023 started out as self-referrals (either they referred themselves or were referred by a parent/carer).
- Owing to an increased waiting list and reduction in funding this year we decided to stop accepting self-referrals for the foreseeable future. This decision, although difficult, was based on our consideration towards maintaining ethical and professional standards.
- All referrals that were accepted on to our waiting list in YE 2023 were referrals from professionals (e.g. social workers) with the majority of these meeting our Cumbria County Council funding criteria.
- 51% of new referrals accepted in YE 2023 were from the Child and Adolescent Mental Health Services (CAMHS). To make the data comparable with that in YE 2023 we have excluded self-referrals. Of professional referrals, 32% were from CAMHS; we may therefore be seeing a trend of rising referrals from CAMHS.



Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

Typical Service received by young people at PAC in YE 2023:

- The average number of sessions offered to a young person during this year was 15 (YE 2022 - 40). This can vary considerably depending on the individual needs of each young person, with some needing as little as 5 or 6 sessions and others needing sessions spanning a couple of years.
- The average number of sessions attended is 12 (YE 2023 - 32).
- The average duration of therapy is 5 months.

*The reduced number of sessions compared to YE 2022 is a result of new therapists starting with us in Quarter 3 and increasing their working hours and caseload in Quarter 4 meaning fewer sessions provided by these staff members and hence a lower average. Previously we used the figures for all young people regardless of whether they had completed their sessions at PAC or not. If we adjust our data to represent only young people who had over four sessions and **completed** their sessions at PAC in YE 2023 the average number of sessions attended is 25.*

Desired Outcomes

During this financial year we further analysed data to ascertain the desired outcomes of those being referred to our service. Our new form included the following two questions on our referral form:

- What outcomes would you like to see for the young person?
- What outcomes would the young person like?

The answers were very similar for both questions, an overall analysis is shown below. Responses were grouped into themes and then the themes coded.

Referrals came from professionals and so the themes identified represent the perspective of adults, however it is hoped that the majority of adults consulted with the young person at the time of referral.

The answers themed as follows in terms of desired outcomes:

Therapist

- Someone to talk openly and honestly with
- Build trust and a positive relationship

Emotions

- recognise
- able to speak about / express
- understand (including relationship between emotions, thoughts, and behaviours)
- process
- tolerate
- manage
- build toolkit
- regulate
- resilience
- space to discuss upsetting events and experiences / tell story
- bereavement
- bullying
- other traumatic incidences/experiences

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Trustees' Report for the Year Ended 31 March 2023

Sense of self

- Able to reflect
- Get to know self
- Acceptance of self - comfortable in own skin
- To express self
- Feel better about self and life
- Develop confidence and self-esteem

Achievement

- Belief in self to act in the ways necessary to accomplish goals (improve self-efficacy). Explore barriers
- Achieve / reach goals
- Re-engage in education

Life journey

- To enjoy life

Achieved Outcomes

We collect both quantitative and qualitative data to monitor and evaluate therapy outcomes.

Quantitative Outcomes Data

We use the Wheel of Life (WoL) & Young Person Clinical Outcomes in Routine Evaluation (YP-CORE). WoL is a visual assessment that considers all aspects of life to support the young person in identifying areas of strength and areas for further development. YP-CORE is a self-reported questionnaire that helps monitor distress, subjective wellbeing, problems/symptoms & risk factors. These measures are completed by the young person, usually at the start or within the first four sessions of therapy and then at 6-weekly intervals when progress is discussed and reviewed against the initial aims of therapy (agreed at referral). This supports the provision of a therapy plan moving forward. From the beginning of therapy, the young person scores & evaluates their progress, personal shifts and achievements, empowering them towards self-realisation.

During this financial year we analysed some WoL data (see Table 1) from young people who had completed their therapy at PAC. The rows highlighted in green show the areas of greatest (positive) change in scores, suggesting these are the most significant areas of change for the young people attending a course of therapy at PAC. That is not to say that changes were not made in the other categories additionally; the data emphasises those highlighted in green as the greatest indicators of change when looking at the data overall.

Table 1. WoL

Parents and family
Friends
Who looks after me
How others see me
How I deal with feelings
Confidence
How I deal with anger
Coping with changes
Self esteem
Self care
Health and body
Education and training
Free time and fun

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

CORE Outcomes

We analysed YP-CORE data from the same young people (see Table 2). The rows highlighted in green show the areas with the greatest (positive) change in scores suggesting these are where the most significant positive change has taken place over the course of therapy. Again, this is not to say that positive changes did not occur in the other categories, just that those highlighted in green indicate the greatest change.

Table 2. YP-CORE

1. I've felt edgy or nervous	Reduced
2. I haven't felt like talking to anyone	Reduced
3. I've felt able to cope when things go wrong	
4. I've thought of hurting myself	Reduced
5. There's been someone I felt able to ask for help	
6. My thoughts and feelings distressed me	Reduced
7. My problems have felt too much for me	Reduced
8. It's been hard to go to sleep or stay asleep	
9. I've felt unhappy	
10. I've done all the things I wanted to	Increased

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

Qualitative Outcomes Data

It is interesting to know what stood out to young people as the key takeaways from their therapy experience. It gives us some insight into what was important for them. The following analysis was taken from feedback given by young people. The data was coded and then grouped with similar data where themes could be identified. The themes which sum up significant components of therapy for these young people are:

- The Therapy Space
- Having an Outlet
- Space to think and work through things
- Getting to know myself
- Me and my feelings
- Changed feelings
- Confidence and self-esteem
- Positive change
- Toolkit

Below we identify the presenting themes and provide the key words and quotes taken from the young people's feedback as an extension of each theme.

The therapy space

Key words used in relation to the therapy space were support, help, listened, able to talk, safe place. For example one young person said:

"I have felt listened to."

Another said,

"It was nice to have someone to talk to."

Having an outlet

Key words: outlet, unload problems, get things off chest.

One young person said,

"A place where I can unload my problems."

Another said,

"...get my worries/problems off my chest."

Space to think and work through things

Key words: work through past, present and future, work through problems.

One young person said,

"...made me think before getting into any sort of issues."

Another said,

"...helped me find other ways to think through things."

Getting to know myself

Key words: understanding myself, discover who I could be, connection to my core self, inner workings.

One young person said,

"allowed me to discover who I could be if I let myself."

Promoting Autonomy and Change Ltd
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Me and my feelings

Key words: validated, reflect on actions and feelings, understand feelings, express emotions.

One young person said,

"Gave me the opportunity to work on myself and my emotions."

Changed feelings

Key words: improved mental state, sense of control over well-being improvements, happier.

One young person said,

"[It has] made me happier in life."

Another said,

"It has really improved my emotional state."

Confidence & self-esteem

Key words: more confidence, more self-esteem.

One young person said,

"I have got a bit more confidence in speaking to people."

Another said,

"It has helped me improve my confidence massively."

Positive change

Key words: autonomous, empowered, transformed, made positive changes in my life, helped personal and social life.

One young person said,

"Things are looking up."

Another young person said,

"I have made many positive changes in my life."

Toolkit

Key words: deal with arguments better, how to deal with situations I don't want to be in, learned coping methods, space to create boundaries between myself and others

One young person said,

"...given me the opportunity and space to create boundaries between myself and others in order to protect myself from further harm/discomfort."

Another said,

"Helped me deal with arguments better."

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial review

To ensure financial stability PAC will propose planned budgets over a two-year period.

This year PAC had funding in place from the Cumbria County Council contract (for vulnerable young people with mental health issues). This started in January 2020 and ran until March 2023. By year end we were successful in securing a further two years of funding from Cumberland Council (April 2023 to March 2025).

This year PAC was funded by the national grant awarding body, The National Lottery Community Fund, via their 'Awards for All' grant scheme. We also secured funds from three local grant awarding bodies - Francis C. Scott Charitable Trust, The EC Graham Trust, and The Frieda Scott Charitable Trust. We are grateful to all our grant funders for their (continued) support.

Further income is derived from donations and payments. We are extremely grateful to our regular monthly donors who have all provided long term monthly support to PAC, to the staff at DFS for their skydive fundraising efforts, to DFS for the much appreciated match funding as well as the gift of six chairs for use in the therapy rooms, and to Children in Need for their £500 cost of living donation. These donations and payments make a significant difference to the provision and support we are able to provide young people. A massive thank you to these providers.

Over this accounting year, while we secured most of our regular funding there is an overall reduction in our typical funding. This year we took some time to invest in new funding bids alongside compiling monitoring and evaluation data to inform and feed into new bids. The funding application review process can take some time and as such we expect to see the results from these additional applications in the following financial year. We will continue to try and secure long-term funds to ensure PAC's provision and growth is sustainable.

At the year end total reserves stood at £117,313 (2022 - £110,711) with £93,846 (2022 - £93,095) being unrestricted/designated and £23,467 (2022 - £17,616) being restricted. Free reserves at the year end were £41,257 (2022 - £43,095).

RESERVES POLICY

PAC has a designated reserve of £50,000. This covers any potential shortfall in funding or if PAC finds itself in any financial difficulty.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 November 1984.

The company is constituted under a Memorandum of Association dated 16 November 1984 and is a registered charity, number 517818.

The charitable company is a company limited by guarantee having no share capital. The liability of each member in the event of winding up is limited to £1.

TRUSTEE & STAFFING CHANGES

After a period attending Board Meetings, Rebecca Wilcox officially joined the organisation as Director and Chair of the Board in November 2022. Similarly, Sally Reid also joined the organisation as Director and Trustee in November 2022. We now have five Trustees on the Board.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2023

There have been various staffing changes throughout this financial period. Due to funding restrictions, at the start of the year our Integrated Person-Centred Counsellor, Angela Madeley, moved from four days to two days a week. Our Counsellor, Mark Harkness also reduced from four days a week to one day a week. Mark then finished his role within the organisation in July 2022. Our Play Therapist, Samantha Aldridge, sadly relocated and as such in April 2022 she reduced to one day a week (from two) and then in November 2022 reduced to a half day a week while she completed her work with young people via online sessions. From April 2022 the role of our full time Art Therapist, Gilly Brown, was amended whereby she reduced her therapeutic time to three days a week and took on the new role of Clinical Lead two days a week. We had two new therapists join us in September 2022 each employed one day a week, Geoff Bartholomew as Music Therapist and Erin Sevink-Johnston as Art Psychotherapist. Both new therapists increased to two days a week from January 2023. Our Development Manager, Jen Chambers, moved from three to four days a week in July 2022.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustees are elected from the membership at the Annual General Meeting.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Promoting Autonomy and Change Ltd.'s directors formerly meet four times a year to monitor the activities and provision at PAC, the staffing requirements and performance, and the financial management. Relevant information is provided in a quarterly report by the PAC Development Manager.

FUTURE DEVELOPMENTS

Having reduced the waiting list and now maintaining improved referral and waiting list management, we hope to secure further funding to continue expanding our therapy team to better meet demand. The lower waiting list numbers is not a result of reduced demand on the organisation. Unfortunately, it is due to us not accepting all referrals. In YE 2024 we will work to ascertain actual demand by capturing those who wish to access the organisation as opposed to just those who are accepted onto the waiting list.

Our greatest priority for the coming year is to secure new funding and recruit further staff. We would like to be in a position whereby children and young people can be offered a service within two months from point of referral.

Alongside expanding the therapeutic team there will be a focus on implementing and sustaining some additional support roles, such as an Operations Manager and an Administrator, both of which will be needed to support the growth of services and maximise efficiency of the Therapeutic Team.

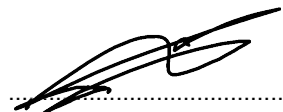
We will continue to streamline internal systems and structures where possible.

We will continue to link with other services locally to ensure that PAC is fitting into, and complementing, the larger picture of mental health and wellbeing services for children and young people in Cumbria.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 28 November 2023 and signed on its behalf by:



M Whitfield
Trustee

Promoting Autonomy and Change Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Promoting Autonomy and Change Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Promoting Autonomy and Change Ltd**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 14 to 28.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

28 November 2023

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Promoting Autonomy and Change Ltd

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended
31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	22,263	37,990	60,253	84,628
Investments	3	218	-	218	4
Charitable activities	4	85,250	-	85,250	84,000
Total income and endowments		<u>107,731</u>	<u>37,990</u>	<u>145,721</u>	<u>168,632</u>
Expenditure on:					
Charitable activities		106,980	32,139	139,119	166,315
Total expenditure		<u>106,980</u>	<u>32,139</u>	<u>139,119</u>	<u>166,315</u>
Net income before transfers		751	5,851	6,602	2,317
Transfers					
Transfers between funds		-	-	-	-
Net movements in funds		751	5,851	6,602	2,317
Reconciliation of funds					
Total funds brought forward		93,095	17,616	110,711	108,394
Total funds carried forward		<u>93,846</u>	<u>23,467</u>	<u>117,313</u>	<u>110,711</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 16 to 28 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd
Company registration number: 01864139
Balance Sheet as at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		2,589		-
Current assets					
Debtors	11	4,840		47,060	
Cash at bank and in hand		112,042		69,237	
		<u>116,882</u>		<u>116,297</u>	
Creditors: Amounts falling due within one year					
	12	<u>(2,158)</u>		<u>(5,586)</u>	
Net current assets			<u>114,724</u>		<u>110,711</u>
Net assets			<u><u>117,313</u></u>		<u><u>110,711</u></u>
The funds of the charity:					
Restricted funds					
			23,467		17,616
Unrestricted funds					
Unrestricted income funds			<u>93,846</u>		<u>93,095</u>
Total charity funds			<u><u>117,313</u></u>		<u><u>110,711</u></u>

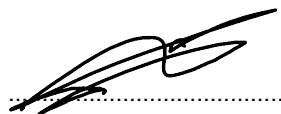
For the financial year ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 November 2023 and signed on its behalf by:



M Whitfield
Trustee

The notes on pages 16 to 28 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
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Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies				
Appeals and donations	5,263	-	5,263	3,570
Grants				
Children in Need	-	-	-	31,058
Francis C Scott Charitable Trust	-	17,100	17,100	10,000
E C Graham Cumbrian Charitable Trust	17,000	-	17,000	17,000
Cumbria Community Foundation	-	-	-	23,000
Awards4All	-	10,000	10,000	-
Frieda Scott Charitable Trust	-	10,890	10,890	-
	<u>17,000</u>	<u>37,990</u>	<u>54,990</u>	<u>81,058</u>
	<u>22,263</u>	<u>37,990</u>	<u>60,253</u>	<u>84,628</u>

Of the donations and legacies income in 2022, £20,570 related to unrestricted funds and £64,058 related to restricted funds.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	218	-	218	4

All of the investments income in 2022 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Cumbria County Council	85,250	-	85,250	84,000

All of the income from charitable activities in 2022 related to unrestricted funds.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

5 Expenditure

	Therapeutic and educational activities	Total 2023	Total 2022
	£	£	£
Direct costs			
Charity activity and resources costs	210	210	-
Wages and salaries	99,485	99,485	124,753
Employment costs	5,151	5,151	9,633
Rent	6,000	6,000	6,000
Light, heat and power	1,718	1,718	1,444
Insurance	4,532	4,532	3,809
Repairs and maintenance	855	855	631
IT Support	5,475	5,475	3,932
Telephone and fax	880	880	1,665
Office expenses	1,598	1,598	1,189
Supervision	2,095	2,095	3,045
Printing, postage and stationery	76	76	304
Equine costs	4,360	4,360	4,172
Sundry expenses	907	907	1,229
Travel and subsistence	771	771	-
Bank charges	69	69	14
Depreciation of plant and machinery	100	100	535
	<u>134,282</u>	<u>134,282</u>	<u>162,355</u>
Support costs			
Staff training	165	165	-
Accountancy fees	1,398	1,398	1,986
Independent examiner's fee	630	630	630
Legal and professional fees	1,666	1,666	-
Payroll costs	978	978	1,344
	<u>4,837</u>	<u>4,837</u>	<u>3,960</u>
	<u>139,119</u>	<u>139,119</u>	<u>166,315</u>

Of the expenditure in 2022, £107,214 related to unrestricted funds and £59,101 related to restricted funds.

6 Governance costs

	2023	2022
	£	£
Accountancy fees	1,398	1,986
Independent examiner's fee	630	630
Legal and professional	1,666	-
	<u>3,694</u>	<u>2,616</u>

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

7 Trustees' remuneration and expenses

No trustees received any reimbursements or expenses during the year.

8 Net income

Net income is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	100	535
Accountancy fees	1,398	1,986
Independent examiner's fee	630	630
	<u> </u>	<u> </u>

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	<u> </u> 6	<u> </u> 5

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	99,485	124,753
Social security	3,150	6,883
Other pension costs	2,001	2,750
	<u> </u>	<u> </u>
	<u>104,636</u>	<u>134,386</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £33,309 (2022 - £10,950).

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2022	24,560
Additions	2,689
Disposals	(2,400)
As at 31 March 2023	<u>24,849</u>
Depreciation	
As at 1 April 2022	24,560
Eliminated on disposals	(2,400)
Charge for the year	100
As at 31 March 2023	<u>22,260</u>
Net book value	
As at 31 March 2023	<u>2,589</u>
As at 31 March 2022	<u>-</u>

11 Debtors

	2023 £	2022 £
Other debtors	-	42,000
Prepayments and accrued income	4,840	5,060
	<u>4,840</u>	<u>47,060</u>

12 Creditors: Amounts falling due within one year

	2023 £	2022 £
Taxation and social security	-	2,911
Other creditors	449	588
Accruals and deferred income	1,709	2,087
	<u>2,158</u>	<u>5,586</u>

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2023

..... *continued*

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,001 (2022 - £2,750).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2023

..... *continued*

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

16 Analysis of funds

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Designated Funds				
Designated fund	50,000	-	-	50,000
General Funds				
Unrestricted income fund	43,095	107,731	(106,980)	43,846
Restricted Funds				
Francis C Scott Charitable Trust	6,720	17,100	(18,120)	5,700
Cumbria Community Foundation	3,250	-	(3,250)	-
Children in Need - small grant	3,823	-	(3,823)	-
Cumbria Community Foundation - Play therapy	3,823	-	(3,823)	-
Awards 4 All	-	10,000	(3,123)	6,877
Frieda Scott Charitable Trust	-	10,890	-	10,890
	17,616	37,990	(32,139)	23,467
	110,711	145,721	(139,119)	117,313

An amount of £50,000 has been set aside by the Trustees as a charity reserve to cover charity and staff costs as necessary should we find ourselves in a position whereby we are unable to source funding.

The charity received a donation of £17,000 from E C Graham Cumbrian Charitable Trust to be used as needed to support the overall charity costs associated with delivery.

The charity received £84,000 from Cumbria County Council to deliver its Targeted Therapeutic Services contract.

The charity brought forward funds of £3,823 from BBC Children in Need. These funded a Play Therapist salary and associated costs for one day a week for our under 11's Project.

The charity brought forward funds of £7,073 from Cumbria Community Foundation. These funded salary and associated costs for a Music Therapist and Art Therapist, primarily for children and young people aged 12 and under.

The charity received a second year of funding from a 3-year grant from Francis C Scott Charitable Trust. This funding supports the delivery of Equine Therapy.

The charity received £10,000 from The National Lottery Community Fund through their Awards for All grant scheme. This covers salaries and associated costs, supporting us towards the cost of increasing both our Music Therapist and Art Therapist from one day a week to two days a week. This is to work with children and young people aged 7-19 from anywhere in Cumbria.

The charity received £10,890 from the Frieda Scott Charitable Trust which covers salary and associated costs for one therapy day a week for one year, providing therapy spaces for children and young people aged 7-19 living in Eden.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

Prior period

	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Designated Funds					
Designated fund	50,000	-	-	-	50,000
General Funds					
Unrestricted income fund	47,660	104,574	(107,214)	(1,925)	43,095
Restricted Funds					
Children in Need	5,686	21,058	(28,669)	1,925	-
Francis C Scott Charitable Trust	1,473	10,000	(4,753)	-	6,720
E C Graham Cumbrian Charitable Trust	3,575	-	(3,575)	-	-
Cumbria Community Foundation	-	13,000	(9,750)	-	3,250
Children in Need - Small Grant	-	10,000	(6,177)	-	3,823
Cumbria Community Foundation - Play Therapy	-	10,000	(6,177)	-	3,823
	<u>10,734</u>	<u>64,058</u>	<u>(59,101)</u>	<u>1,925</u>	<u>17,616</u>
	<u>108,394</u>	<u>168,632</u>	<u>(166,315)</u>	<u>-</u>	<u>110,711</u>

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	2,589	-	2,589	-
Current assets	93,415	37,727	116,882	116,297
Creditors: Amounts falling due within one year	(2,158)	(14,260)	(2,158)	(5,586)
Net assets	<u>93,846</u>	<u>23,467</u>	<u>117,313</u>	<u>110,711</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	-	-	-	535
Current assets	98,681	17,616	116,297	113,163
Creditors: Amounts falling due within one year	(5,586)	-	(5,586)	(5,304)
Net assets	<u>93,095</u>	<u>17,616</u>	<u>110,711</u>	<u>108,394</u>

PROMOTING AUTONOMY AND CHANGE LIMITED

England & Wales - Charity number 517818

Accounts

**Promoting Autonomy and
Change Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2022

Company registration number: 01864139

Charity registration number: 517818



Promoting Autonomy and Change Ltd

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Promoting Autonomy and Change Ltd
Reference and Administrative Details

Charity name	Promoting Autonomy and Change Ltd
Charity registration number	517818
Company registration number	01864139
Principal office	14 Lowther Street CARLISLE CA3 8DA
Registered office	14 Lowther Street CARLISLE CA3 8DA
Trustees	L Atkinson, Trustee (Resigned 14 January 2022) M Whitfield, Treasurer A Pemberton, Trustee R F Burke, Trustee (Appointed 14 January 2022) S Reid, Trustee (Appointed 14 November 2022) R M Wilcox, Trustee (Appointed 16 November 2022)
Secretary	A Pemberton, Company Secretary
Bankers	National Westminster Bank 92 English Street CARLISLE CA3 8HD Barclays Bank 33 English Street CARLISLE CA3 8JX
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2022

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 and Republic of Ireland.

Promoting Autonomy and Change Limited (PAC) is a charity working with children and young people. When funding allows we can work from age 7 to 19 and up to 25 for young people who are leaving care or young people who have a learning disability.

PAC began in 1984 - initially known as Practical Alternatives to Custody. For many years' PAC supported young people at risk of being criminalised or who had committed offences and were awaiting sentence. Counselling and alternative education provision was delivered. As youth justice policy evolved so did PAC which then moved away from the youth justice arena to focus more on counselling and therapy. The PAC acronym remained, as it was so recognised in our region, but what it stood for was altered to **Promoting Autonomy and Change**.

This is what PAC is all about – promoting autonomy and change in children and young people who suffer from acute and challenging mental health difficulties.

ACTIVITIES FOR ACHIEVING OBJECTIVES

PAC Ltd is a Carlisle registered charity and limited company that provides one-to-one counselling and therapy sessions to young people who need support for emotional, interpersonal and/or mental health problems. We engage with, assess, and then deliver therapy to young people using a range of therapeutic techniques including counselling, art therapy, music therapy, equine therapy, online therapy, and group work therapy.

The therapy we offer at PAC has evolved through many years of one-to-one delivery, research, and service user feedback. We are confident that we provide the type of therapeutic service that young people choose to attend and that produces positive outcomes. Our provision is innovative and creative, providing the conditions and the environment necessary for young people to gain the confidence to consider and make change.

The need for PAC's provision has arisen from identifying a group of disadvantaged young people who are struggling in society, although we work with children and young people from any background. PAC has developed the type of support that young people choose to access and that works for them. This range of support is otherwise unavailable within Cumbria and the surrounding area, and as such there has been a high demand for the provision of therapy at PAC.

The children and young people we work with are disadvantaged because their lowest level of needs such as safety, love, belongingness and even some basic physiological requirements have never been met. They have complex emotional and mental health needs which have remained unaddressed.

The young people who attend PAC face circumstances and problems so complex and multiple that they prevent them from accessing mainstream support. They may also lack the personal ability to engage in any service offered to help them. This significantly reduces the opportunities that should be available to them, and society fails them by simply not knowing how to meet their complex needs or how to engage with them.

Our provision is person-centred and empowers young people to make changes in their lives through the insight and self-awareness that they gain from their counselling and therapy sessions. The focus is not on the young person's problems or on making a diagnosis but instead on their needs. Being a person-centred organisation is fundamental to how we deliver our provision. A non-judgemental and empathic approach is essential.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSE FOR PUBLIC BENEFIT

Our activities, along with the achievements and performances listed within our report, are all undertaken to further our charitable purpose and for public benefit. The trustees have considered the guidance issued by the Charity Commission in respect of public benefit and confirm that the charity adheres to this guidance.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2022

REVIEW OF ACTIVITIES

Achievements and performance

Over the past year our provision has continued to base itself on theoretical models; Integrative Person-Centred Counselling, Art Psychotherapy, Dance and Movement Psychotherapy, Creative Arts Therapy, Equine Therapy, Online Therapy and Groupwork Therapy. This gives us the scope to best meet the specific needs of the individual and/or group.

This year 114 young people have accessed therapy at PAC. Caseloads are mostly complex requiring a time commitment that enables effective and long-term resolution. The wait time for our provision has continued from the previous year at approximately 6 to 12 months. At year end those waiting to be seen dropped from 95 to 87.

1837 therapy hours were made available by three full-time equivalent therapists.

Possible outcomes may include:

- Ability to thrive and achieve
- Ability to deal with and understand their emotions
- An increase in self-esteem and confidence
- Heightened aspirations for their future
- Improved attendance levels at school and ability to participate
- Improved home life and relationships
- Improvement in behaviour
- Increased happiness and wellbeing
- Increased resilience
- Improved social skills

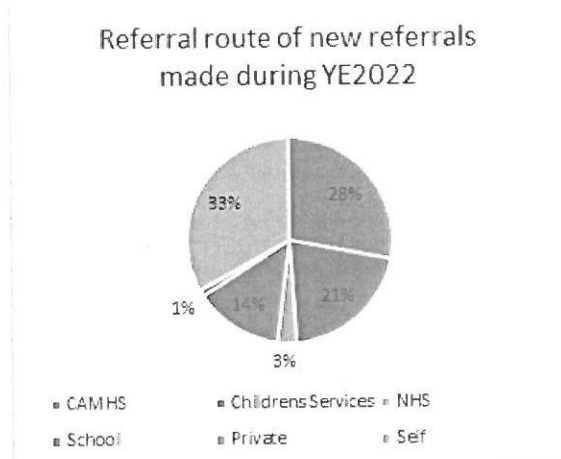
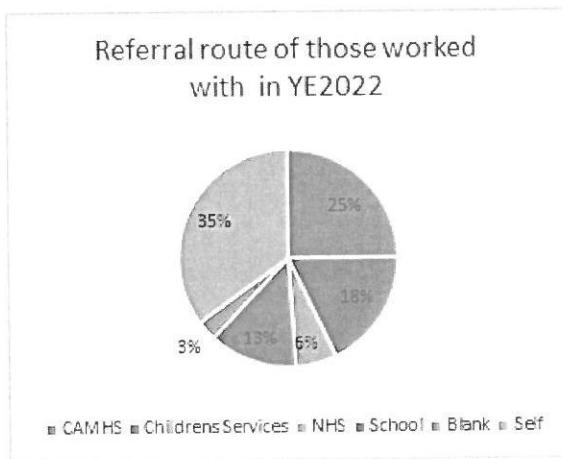
Demographics for young people worked with in YE2022

- The average age at time of referral was 13.
- The gender split was comparatively even with 56% female and 44% male.
- 64% of the young people we worked with were from Carlisle, the rest were from surrounding areas (including, but not limited to, Workington, Maryport, Penrith, Wigton, Brampton, Thursby, Alston).
- In terms of ethnicity, we are predominantly working with white children and young people, however our figures are closely in line with the local demographics.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2022

Referral routes into our service

- A quarter of our referrals come from CAMHS
- A third come from self-referrals
- The rest of our referrals come from various children's services, GPs/nurses, and schools



Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2022

Typical Service received by young people at PAC in YE2022:

- The average number of sessions offered to a young person was 40 (though this can vary considerably depending on the individual needs of each young person, with some needing as little as five or six sessions and others needing sessions spanning a couple of years).
- The average number of sessions attended is 32.
- The average number of months in therapy is 12.

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial review

To ensure financial stability PAC aims to plan budgets over a two-year period.

This year PAC had funding in place from the Cumbria County Council contract (for vulnerable young people with mental health issues). This started in January 2020 and runs until March 2023.

PAC is further funded by one national grant awarding body, Children in Need, and by three local grant awarding bodies - Francis C. Scott Charitable Trust, The EC Graham Trust, and Cumbria Community Foundation.

Further income is derived from donations and payments.

Over this accounting year, there have been some changes to our funding. One pocket of Cumbria Community Foundation Funding came to an end in August along with our main Children in Need grant in November. Despite this we managed to maintain much of our staffing for therapeutic service delivery and funding, drawing on some unrestricted funds. PAC amended its budget projections accordingly. Our contract with Cumbria County Council was extended for twelve months (to the end of March 2023) which has given PAC the financial security it requires to continue with existing services. Going forwards PAC must look towards expansion to meet the growing number of young people requiring therapeutic intervention.

At the year end total reserves stood at £110,711 with £93,095 being unrestricted/designated and £17,616 being restricted.

IMPACT OF COVID-19

PAC has maintained therapy provision throughout the pandemic. Therapists have worked at full capacity offering therapy provision through various online platforms when government restrictions prevented us from being in the office. Some young people reported a preference towards online therapy or a mixture of both online and face to face, as a result some therapists now offer a hybrid way of working.

Like the previous year, some therapists continued to notice increased incidence of absences from therapy due to illness or having to isolate, or children and young people wanting to make the most of long-awaited family days out and trips during school holidays. After the many school closures young people typically preferred not to miss any more school meaning that therapists have needed to be as flexible as possible in providing after school appointments.

The very nature of this pandemic means the therapy provision offered by PAC is now needed more than ever.

RESERVES POLICY

PAC has a designated reserve of £50,000. This covers any potential shortfall in funding or if PAC finds itself in any financial difficulty.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 November 1984.

The company is constituted under a Memorandum of Association dated 16 November 1984 and is a registered charity, number 517818.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2022

The charitable company is a company limited by guarantee having no share capital. The liability of each member in the event of winding up is limited to £1.

TRUSTEE & STAFFING CHANGES

Our Trustee, Lindsey Atkinson, left the organisation in January 2022. Robbie Burke joined the organisation as Acting Chair in January 2022. As such we had three Trustees throughout the year.

Our Dance and Movement Psychotherapist, Sally Reid, finished her role within the organisation to enable job relocation closer to home. A proportion of her funding came to an end in August 2021.

Due to our CEO, Paul Block, sadly passing in March 2021 this left a gap in Management at the beginning of this financial year. Our newest Art Psychotherapist, Jen Chambers, moved into the role of Development Manager from August 2021, starting on one day and building up to three days from October 2021 onwards (while she transitioned out of her previous Charity from the role of Development Manager).

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustees are elected from the membership at the Annual General Meeting.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

PAC Ltd directors formerly meet four times a year to monitor the activities and provision at PAC, the staffing requirements and performance, and the financial management. Relevant information is provided in a quarterly report by the PAC Development Manager.

FUTURE DEVELOPMENTS

Our biggest priority for the coming year is to reduce the number of children and young people on our waiting list at PAC in order that children and young people receive a service in a timelier manner. We would like to be in a position whereby we can get children and young people into the service within a couple of months from point of referral.

To achieve reduced waiting times, we will need to increase our capacity and sustain funding to cover the cost of more therapy time. Sudden and unexpected changes in management impacting this financial year, coinciding with various multi-year funding streams coming to an end, has meant that we first need to stabilise our income streams to meet our current provision. We then need to grow our funding in order that we can expand the Therapeutic Team.

Alongside expanding the Therapeutic Team there will be a focus on implementing and sustaining some additional support roles within the Team such as an Operations Manager and an Administrator, both of which will be needed to support the growth of services and maximise efficiency of the Therapeutic Team. As well as adding to the Staff Team over the coming year, we will also add to the Trustee Board.

We will continue to streamline internal systems and structures. In the 2023 year end we will implement a new digital accounting system to sit alongside our new online banking system. This will help make bookkeeping more efficient and financial reporting easier.

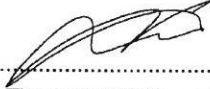
We will continue to link with other services locally to ensure that PAC is fitting into, and complementing, the larger picture of mental health and wellbeing services for children and young people in Cumbria.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2022

Approved by the Board on 6 December 2022 and signed on its behalf by:



.....
Signer ID: U11AHYIN8...
M Whitfield
Trustee

Promoting Autonomy and Change Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Promoting Autonomy and Change Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Promoting Autonomy and Change Ltd**

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Sward FCA
Dodd & Co Limited
Chartered Accountants

6 December 2022

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Promoting Autonomy and Change Ltd

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and endowments from:					
Voluntary income	2	20,570	64,058	84,628	104,851
Other trading activities	3	-	-	-	2,769
Investments	4	4	-	4	21
Charitable activities	5	84,000	-	84,000	84,000
Total income and endowments		<u>104,574</u>	<u>64,058</u>	<u>168,632</u>	<u>191,641</u>
Expenditure on:					
Charitable activities		107,214	59,101	166,315	196,527
Total expenditure		<u>107,214</u>	<u>59,101</u>	<u>166,315</u>	<u>196,527</u>
Net income/(expenditure) before transfers		(2,640)	4,957	2,317	(4,886)
Transfers					
Transfers between funds		<u>(1,925)</u>	<u>1,925</u>	-	-
Net movements in funds		(4,565)	6,882	2,317	(4,886)
Reconciliation of funds					
Total funds brought forward		97,660	10,734	108,394	113,280
Total funds carried forward		<u>93,095</u>	<u>17,616</u>	<u>110,711</u>	<u>108,394</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 12 to 24 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd
Company registration number: 01864139
Balance Sheet as at 31 March 2022

		2022		2021 <i>as restated</i>	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		-		535
Current assets					
Debtors	12	47,060		25,571	
Cash at bank and in hand		69,237		87,592	
		<u>116,297</u>		<u>113,163</u>	
Creditors: Amounts falling due within one year					
	13	<u>(5,586)</u>		<u>(5,304)</u>	
Net current assets			<u>110,711</u>		<u>107,859</u>
Net assets			<u><u>110,711</u></u>		<u><u>108,394</u></u>
The funds of the charity:					
Restricted funds			17,616		10,734
Unrestricted funds					
Unrestricted income funds			<u>93,095</u>		<u>97,660</u>
Total charity funds			<u><u>110,711</u></u>		<u><u>108,394</u></u>


For the financial year ended 31 March 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 6 December 2022 and signed on its behalf by:



 M Whitfield
 Trustee

The notes on pages 12 to 24 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity has considered whether the use of the going concern basis for accounting is appropriate. To do this, they have considered whether there are any material uncertainties as to the charity's ability to continue as a going concern.

Following the COVID-19 outbreak and subsequent lockdown from mid-March 2020, the trustees have assessed the expected impact on the charity's operations and finances. The pandemic has in fact increased demand for its services and additional funding has been secured to enable the charity to fulfill demand as well as having free reserves available to fund services short term until further funding is received. As a result of this, the trustees are satisfied the charity has the financial resources and there is no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 17.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
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Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Appeals and donations	3,570	-	3,570	1,384
Grants				
Children in Need	-	31,058	31,058	51,467
Francis C Scott Charitable Trust	-	10,000	10,000	15,000
E C Graham Cumbrian Charitable Trust	17,000	-	17,000	17,000
Cumbria Community Foundation	-	23,000	23,000	20,000
	<u>17,000</u>	<u>64,058</u>	<u>81,058</u>	<u>103,467</u>
	<u>20,570</u>	<u>64,058</u>	<u>84,628</u>	<u>104,851</u>

Of the donations and legacies income in 2021, £1,384 related to unrestricted funds and £103,467 related to restricted funds.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
AWW	-	-	-	600
Safety Net	-	-	-	2,169
	-	-	-	2,769

All of the other trading activities income in 2021 related to unrestricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	4	-	4	21

All of the investments income in 2021 related to unrestricted funds.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cumbria County Council	84,000	-	84,000	84,000

All of the income from charitable activities in 2021 related to unrestricted funds.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

6 Expenditure

	Therapeutic and educational activities	Total 2022	Total 2021
	£	£	£
Direct costs			
Wages and salaries	124,753	124,753	154,356
Employment costs	9,633	9,633	14,927
Rent	6,000	6,000	6,000
Light, heat and power	1,444	1,444	4,003
Insurance	3,809	3,809	4,002
Repairs and maintenance	631	631	322
IT Support	3,932	3,932	2,889
Telephone and fax	1,665	1,665	1,223
Office expenses	1,189	1,189	1,004
Supervision	3,045	3,045	2,845
Printing, postage and stationery	304	304	189
Equine costs	4,172	4,172	-
Sundry expenses	1,229	1,229	1,260
Bank charges	14	14	-
Depreciation of plant and machinery	535	535	687
	<u>162,355</u>	<u>162,355</u>	<u>193,707</u>
Support costs			
Accountancy fees	1,986	1,986	1,140
Independent examiner's fee	630	630	600
Payroll costs	1,344	1,344	1,080
	<u>3,960</u>	<u>3,960</u>	<u>2,820</u>
	<u>166,315</u>	<u>166,315</u>	<u>196,527</u>

Of the expenditure in 2021, £88,378 related to unrestricted funds and £108,149 related to restricted funds.

7 Governance costs

	2022	2021
	£	£
Accountancy fees	1,986	1,140
Independent examiner's fee	630	600
	<u>2,616</u>	<u>1,740</u>

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

8 Trustees' remuneration and expenses

No trustees received any reimbursements or expenses during the year.

9 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	535	687
	<u>535</u>	<u>687</u>

10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	124,753	154,356
Social security	6,883	9,925
Other pension costs	2,750	2,752
	<u>134,386</u>	<u>167,033</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £10,950 (2021 - £36,465).

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

11 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2021 and 31 March 2022	24,560
Depreciation	
As at 1 April 2021	24,025
Charge for the year	535
As at 31 March 2022	24,560
Net book value	
As at 31 March 2022	-
As at 31 March 2021	535

12 Debtors

	2022 £	2021 £
Other debtors	42,000	21,000
Prepayments and accrued income	5,060	4,571
	47,060	25,571

13 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	588	294
Taxation and social security	2,911	2,765
Other creditors	-	580
Accruals and deferred income	2,087	1,665
	5,586	5,304

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... *continued*

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,750 (2021 - £2,752).

Contributions totalling £nil (2021 - £580) were payable to the scheme at the end of the period and are included in creditors.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... *continued*

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

17 Analysis of funds

	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Designated Funds					
Designated fund	50,000	-	-	-	50,000
General Funds					
Unrestricted income fund	47,660	104,574	(107,214)	(1,925)	43,095
Restricted Funds					
Children in Need	5,686	21,058	(28,669)	1,925	-
Francis C Scott Charitable Trust	1,473	10,000	(4,753)	-	6,720
E C Graham Cumbrian Charitable Trust	3,575	-	(3,575)	-	-
Cumbria Community Foundation	-	13,000	(9,750)	-	3,250
Children in Need - small grant	-	10,000	(6,177)	-	3,823
Cumbria Community Foundation - Play therapy	-	10,000	(6,177)	-	3,823
	<u>10,734</u>	<u>64,058</u>	<u>(59,101)</u>	<u>1,925</u>	<u>17,616</u>
	<u>108,394</u>	<u>168,632</u>	<u>(166,315)</u>	<u>-</u>	<u>110,711</u>

An amount of £50,000 has been set aside by the Trustees as a charity reserve to cover charity and staff costs as necessary should we find ourselves in a position whereby we are unable to source funding.

The charity received a donation of £17,000 from E C Graham Cumbrian Charitable Trust to be used as needed to support the overall charity costs associated with delivery.

The charity received £84,000 from Cumbria County Council to deliver its Targeted Therapeutic Services contract.

The charity received two grants from BBC Children in Need. This included a third year of funding from a 3-year grant from their Main Grant Scheme funding a Foundation Therapeutic Worker salary and associated costs. It also included a third year of funding from a 3-year grant from their Small Grant Scheme, funding a Play Therapist salary and associated costs for one day a week for our under 11's Project.

The charity received two grants from Cumbria Community Foundation. This included a third year of funding from a 3-year grant funding a Play Therapist and associated costs for one day a week for our under 11's Project. It also included a 1-year grant to fund an Art Therapist salary and associated costs for one day a week.

The charity received a second year of funding from a 3-year grant from Francis C Scott Charitable Trust. This funding supports the delivery of Equine Therapy.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Prior period

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
	£	£	£	£	£
Designated Funds					
Designated fund	50,000	-	-	-	50,000
General Funds					
Unrestricted income fund	48,769	88,174	(88,378)	(905)	47,660
Restricted Funds					
Children in Need	8,015	51,467	(53,796)	-	5,686
Francis C Scott Charitable Trust	2,152	15,000	(15,679)	-	1,473
E C Graham Cumbrian Charitable Trust	4,344	17,000	(17,769)	-	3,575
Cumbria Community Foundation	-	20,000	(20,905)	905	-
	<u>14,511</u>	<u>103,467</u>	<u>(108,149)</u>	<u>905</u>	<u>10,734</u>
	<u>113,280</u>	<u>191,641</u>	<u>(196,527)</u>	<u>-</u>	<u>108,394</u>

18 Transfers

A transfer of £1,925 has been made from unrestricted funds to the Children in Need fund to fund an overspend.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	-	-	-	535
Current assets	98,681	17,616	116,297	113,163
Creditors: Amounts falling due within one year	(5,586)	-	(5,586)	(5,304)
Net assets	<u>93,095</u>	<u>17,616</u>	<u>110,711</u>	<u>108,394</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	535	-	535	1,222
Current assets	102,429	10,734	113,163	117,697
Creditors: Amounts falling due within one year	(5,304)	-	(5,304)	(5,639)
Net assets	<u>97,660</u>	<u>10,734</u>	<u>108,394</u>	<u>113,280</u>

PROMOTING AUTONOMY AND CHANGE LIMITED

England & Wales - Charity number 517818

Accounts

**Promoting Autonomy and
Change Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2021

Company registration number: 01864139

Charity registration number: 517818



Promoting Autonomy and Change Ltd

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Promoting Autonomy and Change Ltd

Reference and Administrative Details

Charity name	Promoting Autonomy and Change Ltd
Charity registration number	517818
Company registration number	01864139
Principal office	14 Lowther Street CARLISLE CA3 8DA
Registered office	14 Lowther Street CARLISLE CA3 8DA
Trustees	H Wickins, Chair (resigned 3 August 2020) L Atkinson, Trustee M Whitfield, Treasurer P Block, CEO (resigned 17 March 2021) A Pemberton, Trustee
Chief executive officer	P Block, Chief Executive officer (resigned 17 March 2021)
Secretary	A Pemberton, Company Secretary
Bankers	National Westminster Bank Plc 92 English Street CARLISLE CA3 8HD
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2021

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 and Republic of Ireland.

PAC is a charity working with children and young people from age 6 to 19 and up to 24 with learning disabilities.

PAC began in 1984 - initially known as Practical Alternatives to Custody. For many years' PAC supported young people at risk of being criminalised or who had committed offences and were awaiting sentence. Counselling and alternative education provision was delivered. As youth justice policy evolved so did PAC and PAC moved away from the youth justice arena and focussed more on counselling and therapy. The PAC acronym remained, as it was so recognised in our region, but what it stood for was altered to **Promoting Autonomy and Change**.

This is what PAC is all about – promoting autonomy and change in children and young people who suffer from acute and challenging mental health problems.

ACTIVITIES FOR ACHIEVING OBJECTIVES

Promoting Autonomy and Change Limited (PAC) is a Carlisle registered charity and limited company that provides one-to-one counselling and therapy sessions to young people who need support for emotional, inter-personal or mental health problems. We engage with, assess, and then deliver therapy to young people using a range of therapeutic techniques including counselling, art therapy, drama therapy, movement and dance therapy, creative arts therapy, equine therapy, online therapy, and group work therapy.

The therapy we offer at PAC has evolved through many years of one-to-one delivery, research, and service user feedback. We are confident that we provide the type of therapeutic service that young people choose to attend and that produces positive outcomes. Our provision is innovative and creative, providing the conditions and the environment necessary for young people to gain the confidence to consider and make change.

The need for PAC's provision has arisen from identifying a group of disadvantaged young people who are struggling in society. Although we do work with all children and young people from any background. PAC has developed the type of support that they choose to access and that works for them. This range of support is still not available anywhere else in Cumbria and as such there has been a high demand for the provision of therapy at PAC.

The children and young people we work with are disadvantaged because their lowest level of needs such as safety, love, belongingness and even some basic physiological requirements have never been met. They have complex emotional and mental health needs which have remained unaddressed.

The young people who attend PAC face circumstances and problems so complex and multiple that they prevent them from accessing mainstream support. They may also lack the personal ability to engage in any service offered to help them. This significantly reduces the opportunities that should be available to them, and society fails them by simply not knowing how to meet their complex need or how to engage with them.

Our provision is person centred and empowers young people to make changes in their lives through the insight and self-awareness that they gain from the counselling and therapy sessions. The focus is not on the young person's problems or on making a diagnosis but instead on their needs. Being a person-centred organisation is fundamental to how we deliver our provision. A non-judgemental approach is essential.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Our activities, along with achievements and performances listed within our report, were all undertaken to further our charitable purposes and for public benefit. The trustees have considered the guidance issued by the Charity Commission in respect of public benefit and confirm that the charity adheres to this guidance.

REVIEW OF ACTIVITIES

Achievements and performance

Over the past year our provision has continued to be based on theoretical models; Integrative Person-Centred Counselling, Drama Therapy, Art Therapy, Dance and Movement Therapy, Creative Arts Therapy, Equine Therapy, Online Therapy and Groupwork Therapy. This gives us the scope to best meet the specific needs of the individual or group.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2021

This year 144 young people have accessed therapy at PAC. Caseloads are mostly complex taking time to resolve. The waiting time for our provision has increased from 6 months to about 12 months. Those waiting to be seen has increased from 62 to 90.

The gender split is 35% male, 65% female

2251 therapy hours were delivered by 4 full time equivalent therapists.

Possible outcomes may include:

- Able to thrive and achieve
- Able to deal with and understand their emotions
- An increase in self-esteem and confidence
- Heightened aspirations for their future
- Improved attendance levels at school and ability to participate
- Improved home life and relationships
- Improvement in behaviour
- Increased happiness and wellbeing
- Increased resilience

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial review

To ensure financial stability PAC has planned budgets over a two-year period.

This year PAC had funding in place from the Cumbria County Council contract (for vulnerable young people with mental health issues). This started in January 2020 and runs until March 2022.

PAC is further funded by one national grant awarding body, Children in Need, and by three local grant awarding bodies - Francis C. Scott Charitable Trust, The EC Graham Trust and Cumbria Community Foundation.

Further income derived from donations and payments.

Over this accounting year, despite some changes, PAC has retained stability in staffing for therapeutic service delivery and funding. PAC remains basically in line with the budget projection. The continuity of funding has given PAC the financial security it requires not only to continue existing services but to look towards expansion to meet the growing number of young people requiring therapeutic intervention.

At the year end total reserves stood at £108,394 with £97,660 being unrestricted/designated and £10,734 being restricted.

IMPACT OF COVID-19

PAC has maintained therapy provision throughout the pandemic. Therapists have worked at full capacity offering therapy provision through various online platforms when government restrictions prevented us from being in the office. Some young people actually prefer online therapy or a mixture of both online and face to face and as result some therapists now have more of a hybrid way of working.

Some therapists have noticed other changes during this period such as increased incidence of absences from therapy due to illness or isolating or children and young people wanting to make the most of long awaited family days out and trips during school holidays. After the many school closures a lot of young people are not wanting to miss any more school meaning that therapists are having to be as flexible as possible in providing after school appointments.

The very nature of this pandemic means the therapy provision offered by PAC is needed more than ever.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2021

RESERVES POLICY

PAC reserves have been built up to a level to avoid disruption of essential services for a six-month period. This is in the event of a significant drop in funding whilst additional funds are being raised. It will also cover provision for winding up the company in the event of imposed changes outside the Board's control. Unrestricted funding is broadly in line with this policy.

PAC has a designated reserve of £50,000. This is made up of a provision for any potential shortfall in funding or if PAC found itself in any financial difficulty.

Free reserves at the year end stood at £97,125 which represents around six-months total expenditure however in the event of lost restricted funding, some expenses would also reduce.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 November 1984.

The company is constituted under a Memorandum of Association dated 16 November 1984 and is a registered charity, number 517818.

The charitable company is a company limited by guarantee having no share capital. The liability of each member in the event of winding up is limited to £1.

STAFFING AND OFFICER CHANGES

We were sad to lose our CEO, Paul Block, after he unfortunately passed in March 2021. He is missed by all at PAC. Paul was CEO of PAC and also a Trustee.

We also lost the Chair of the Board, Helen Wickins, after she passed in August 2020. Again, Helen is sadly missed by all.

This left us with three Trustees at PAC.

Our Drama therapist left the organisation in June 2020 after moving out of the area. She was replaced by a Play Therapist working two days a week who started in September 2020.

An Art Therapist was recruited for one day a week starting in February 2021.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustees are elected from the membership at the Annual General Meeting.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Promoting Autonomy and Change Ltd (PAC) directors formerly meet four times a year to monitor the activities and the provision at PAC, the staffing requirements and performance and the financial management. This reported information is provided by the PAC Chief Officer.

FUTURE DEVELOPMENTS

Covid-19 continues to challenge the whole world. In relation to PAC the main impact is an increase in the number of referrals as well as young people staying in therapy longer than they may otherwise have done. This is due to the increased anxieties and challenges that are around as a result of a world that has been turned upside down. The result of this is that our waiting list has increased meaning children and young people are having to wait longer for a therapist to be able to work with them. We hope to seek further funding and also develop new ways of working and expand provision in order that we can reduce this waiting list down.

We anticipate needing the continued flexibility with service delivery, needing to move online at a moment's notice when restrictions are imposed. Our therapists have done this very well so far. However, we will be developing some of our systems in order to make it easier for staff to communicate and work with one another in a digital office space.

Promoting Autonomy and Change Ltd
Trustees' Report for the Year Ended 31 March 2021

With such large losses to management and the Trustee Board in 2020/21 we will be recruiting new management and Trustees over the coming year. We feel positive that this will be a fresh start and the beginning of a positive new chapter for PAC. It will also be an opportunity to review best management structures.

Part of this fresh start and new chapter will involve a full service review to evaluate whether we are meeting the needs of young people effectively and in what way we can develop services to meet those needs more effectively. We anticipate exploring more groupwork as well as parent and child therapy.

We are also aware that some funding streams are now more competitive than ever which potentially makes the coming years and funding of our services a challenge. With new management we hope to start diversifying funds in order that we can grow our income streams in order to expand our service. We may therefore take some time in 2021/22 to review staffing in order to get the right management and infrastructure support in place.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 14 December 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Whitfield', is written over a horizontal dotted line.

M Whitfield
Trustee

Promoting Autonomy and Change Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Promoting Autonomy and Change Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Promoting Autonomy and Change Ltd**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

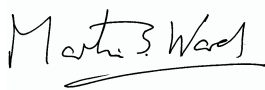
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Martin S Ward FCA
Dodd & Co Limited
Chartered Accountants

14 December 2021

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Promoting Autonomy and Change Ltd

Statement of Financial Activities (including Income and Expenditure Account) for the Year
Ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and endowments from:					
Voluntary income	2	85,384	103,467	188,851	188,444
Other trading activities	3	2,769	-	2,769	21,503
Investments	4	21	-	21	104
Total income and endowments		<u>88,174</u>	<u>103,467</u>	<u>191,641</u>	<u>210,051</u>
Expenditure on:					
Charitable activities		88,378	108,149	196,527	193,837
Total expenditure		<u>88,378</u>	<u>108,149</u>	<u>196,527</u>	<u>193,837</u>
Net (expenditure)/income before transfers		(204)	(4,682)	(4,886)	16,214
Transfers					
Transfers between funds		<u>(905)</u>	<u>905</u>	<u>-</u>	<u>-</u>
Net movements in funds		(1,109)	(3,777)	(4,886)	16,214
Reconciliation of funds					
Total funds brought forward		98,769	14,511	113,280	97,066
Total funds carried forward		<u>97,660</u>	<u>10,734</u>	<u>108,394</u>	<u>113,280</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 10 to 20 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd
Company registration number: 01864139
Balance Sheet as at 31 March 2021

		2021		2020	
Note	£	£	£	£	£
Fixed assets					
Tangible assets	10		535		1,222
Current assets					
Debtors	11	25,571		25,589	
Cash at bank and in hand		87,592		92,108	
		113,163		117,697	
Creditors: Amounts falling due within one year					
	12	(5,304)		(5,639)	
Net current assets			107,859		112,058
Net assets			108,394		113,280
The funds of the charity:					
Restricted funds					
			10,734		14,511
Unrestricted funds					
Unrestricted income funds			97,660		98,769
Total charity funds			108,394		113,280

For the financial year ended 31 March 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 14 December 2021 and signed on its behalf by:



M Whitfield
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity has considered whether the use of the going concern basis for accounting is appropriate. To do this, they have considered whether there are any material uncertainties as to the charity's ability to continue as a going concern.

Following the COVID-19 outbreak and subsequent lockdown from mid-March 2020, the trustees have assessed the expected impact on the charity's operations and finances. The pandemic has in fact increased demand for its services and additional funding has been secured post year end to enable the charity to fulfill demand as well as having free reserves available to fund services short term until further funding is received. As a result of this, the trustees are satisfied the charity has the financial resources and there is no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
---------------------	-------------------------

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies				
Appeals and donations	1,384	-	1,384	8,662
Grants				
Children in Need	-	51,467	51,467	48,667
Cumbria County Council	84,000	-	84,000	84,000
Francis C Scott Charitable Trust	-	15,000	15,000	10,000
EC Graham	-	17,000	17,000	17,000
Cumbria Community Foundation	-	20,000	20,000	20,115
	<u>84,000</u>	<u>103,467</u>	<u>187,467</u>	<u>179,782</u>
	<u>85,384</u>	<u>103,467</u>	<u>188,851</u>	<u>188,444</u>

Of the donations and legacies income in 2020, £92,662 related to unrestricted funds and £95,782 related to restricted funds.

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Equine Therapy	-	-	-	450
AWW	600	-	600	13,500
Safety Net	2,169	-	2,169	3,253
NLCS	-	-	-	4,300
	<u>2,769</u>	<u>-</u>	<u>2,769</u>	<u>21,503</u>

All the other trading activities income in 2020 related to unrestricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	21	-	21	104

All the investment income in 2020 related to unrestricted funds.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

5 Expenditure

	Therapeutic and educational activities	Total 2021	Total 2020
	£	£	£
Direct costs			
Cost of sales	-	-	385
Wages and salaries	154,356	154,356	150,985
Employment costs	14,927	14,927	15,002
Rent	6,000	6,000	6,000
Light, heat and power	4,003	4,003	2,757
Insurance	4,002	4,002	4,148
Repairs and maintenance	322	322	308
Telephone and fax	4,112	4,112	4,063
Office expenses	1,004	1,004	1,934
Supervision	2,845	2,845	3,321
Printing, postage and stationery	189	189	349
Sundry expenses	1,260	1,260	964
Depreciation of plant and machinery	687	687	687
	<u>193,707</u>	<u>193,707</u>	<u>190,903</u>
Support costs			
Accountancy fees	1,140	1,140	988
Independent examiner's fee	600	600	600
Payroll costs	1,080	1,080	1,346
	<u>2,820</u>	<u>2,820</u>	<u>2,934</u>
	<u>196,527</u>	<u>196,527</u>	<u>193,837</u>

Of the expenditure in 2020, £98,316 related to unrestricted funds and £95,521 related to restricted funds.

6 Governance costs

	2021	2020
	£	£
Accountancy fees	1,140	988
Independent examiner's fee	600	600
	<u>1,740</u>	<u>1,588</u>

7 Trustees' remuneration and expenses

No trustees received any reimbursements of expenses during the year.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

8 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	687	687

9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	154,356	150,985
Social security	9,925	10,533
Other pension costs	2,752	2,486
	<u>167,033</u>	<u>164,004</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £36,465 (2020 - £36,465).

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2020 and 31 March 2021	<u>24,560</u>
Depreciation	
As at 1 April 2020	23,338
Charge for the year	687
As at 31 March 2021	<u>24,025</u>
Net book value	
As at 31 March 2021	<u>535</u>
As at 31 March 2020	<u>1,222</u>

11 Debtors

	2021 £	2020 £
Other debtors	21,000	21,000
Prepayments and accrued income	4,571	4,589
	<u>25,571</u>	<u>25,589</u>

12 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	294	-
Taxation and social security	2,765	3,857
Other creditors	580	-
Accruals and deferred income	1,665	1,782
	<u>5,304</u>	<u>5,639</u>

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Promoting Autonomy and Change Ltd
Notes to the Financial Statements for the Year Ended 31 March 2021

..... *continued*

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,752 (2020 - £2,486).

Contributions totalling £580 (2020 - £nil) were payable to the scheme at the end of the period and are included in creditors.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

16 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
	£	£	£	£	£
Designated Funds					
Designated fund	50,000	-	-	-	50,000
General Funds					
Unrestricted income fund	48,769	88,174	(88,378)	(905)	47,660
Restricted Funds					
Children in Need	8,015	51,467	(53,796)	-	5,686
Francis C Scott Charitable Trust	2,152	15,000	(15,679)	-	1,473
E C Graham Cumbrian Charitable Trust	4,344	17,000	(17,769)	-	3,575
Cumbria Community Foundation	-	20,000	(20,905)	905	-
	<u>14,511</u>	<u>103,467</u>	<u>(108,149)</u>	<u>905</u>	<u>10,734</u>
	<u>113,280</u>	<u>191,641</u>	<u>(196,527)</u>	<u>-</u>	<u>108,394</u>

An amount of £43,000 has been designated by the trustees to cover potential costs incurred in the event that the charitable company is unable to continue to trade due to the cessation of government funding. An additional £7,000 has been designated for staff costs.

The charity received two grants from BBC Children In Need during the year to fund a Foundation Therapeutic worker salary and associated costs and to also part fund a Creative Arts Therapist salary and associated costs for our Under 11's project.

The charity received a grant from the Francis C Scott Charitable Trust during the year to fund the Art Therapy project.

The charity received a grant from E C Graham Cumbrian Charitable Settlement to supplement the staff costs of one of our full time therapy roles.

The charity received a grant from Cumbria Community Foundation during the year as match funding to part fund a Creative Arts Therapist salary and associated costs for our Under 11's project.

17 Transfers

A transfer of £905 has been made from unrestricted funds to the Cumbria Community Foundation fund to fund an overspend.

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

Prior period

	At 1 April 2019	Incoming resources	Resources expended	At 31 March 2020
	£	£	£	£
Designated Funds				
Designated fund	<u>50,000</u>	-	-	<u>50,000</u>
General Funds				
Unrestricted income fund	<u>32,816</u>	<u>114,269</u>	<u>(98,316)</u>	<u>48,769</u>
Restricted Funds				
Children in Need	1,000	48,667	(41,652)	8,015
Francis C Scott Charitable Trust	3,333	10,000	(11,181)	2,152
E C Graham Cumbrian Charitable Trust	9,917	17,000	(22,573)	4,344
Cumbria Community Foundation	-	20,115	(20,115)	-
	<u>14,250</u>	<u>95,782</u>	<u>(95,521)</u>	<u>14,511</u>
	<u>97,066</u>	<u>210,051</u>	<u>(193,837)</u>	<u>113,280</u>

Promoting Autonomy and Change Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	535	-	535	1,222
Current assets	102,429	10,734	113,163	117,697
Creditors: Amounts falling due within one year	(5,304)	-	(5,304)	(5,639)
Net assets	<u>97,660</u>	<u>10,734</u>	<u>108,394</u>	<u>113,280</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible assets	1,222	-	1,222	1,909
Current assets	103,186	14,511	117,697	97,044
Creditors: Amounts falling due within one year	(5,639)	-	(5,639)	(1,887)
Net assets	<u>98,769</u>	<u>14,511</u>	<u>113,280</u>	<u>97,066</u>