

**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

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16

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

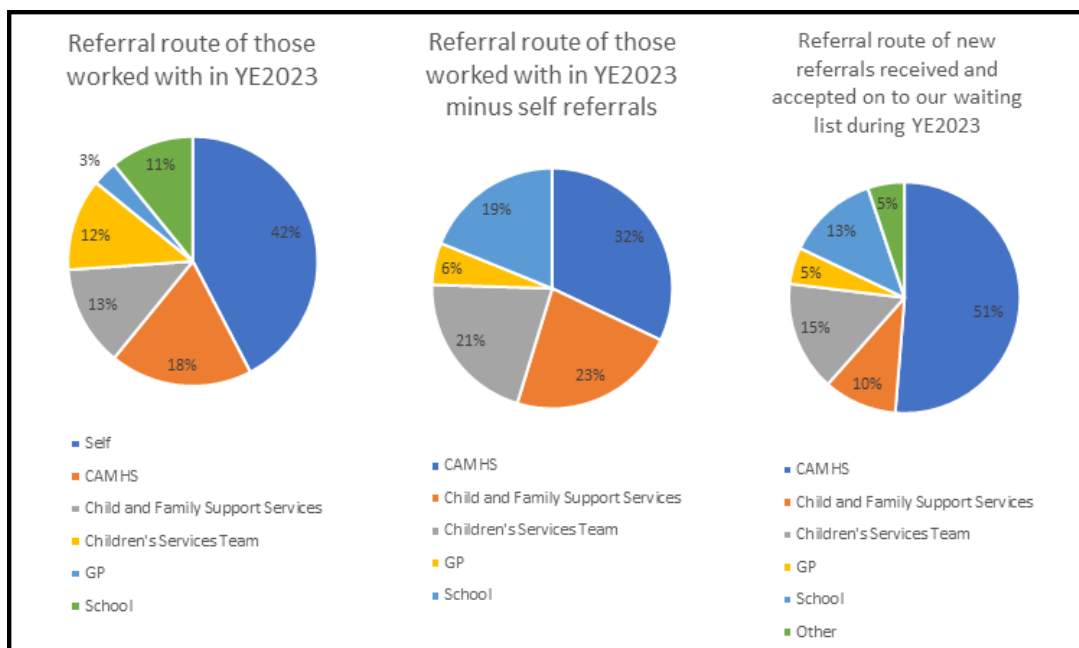
(Compares 56% female and 44% male in YE 2022).

- 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

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

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.

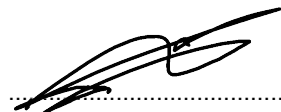
We will continue to streamline internal systems and structures where possible.

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>

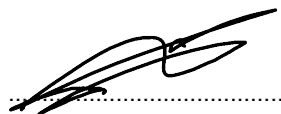
For the financial year ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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
---------------------	-------------------------

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>