

**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.

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Trustees' Report for the Year Ended 31 March 2025

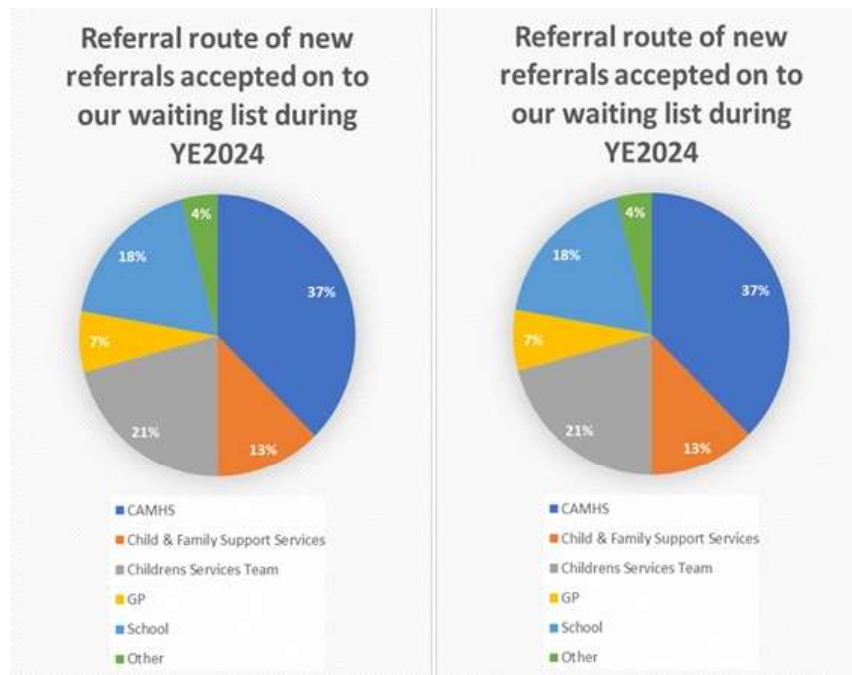
• Postcodes young people were from, from most frequent to least frequent:

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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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

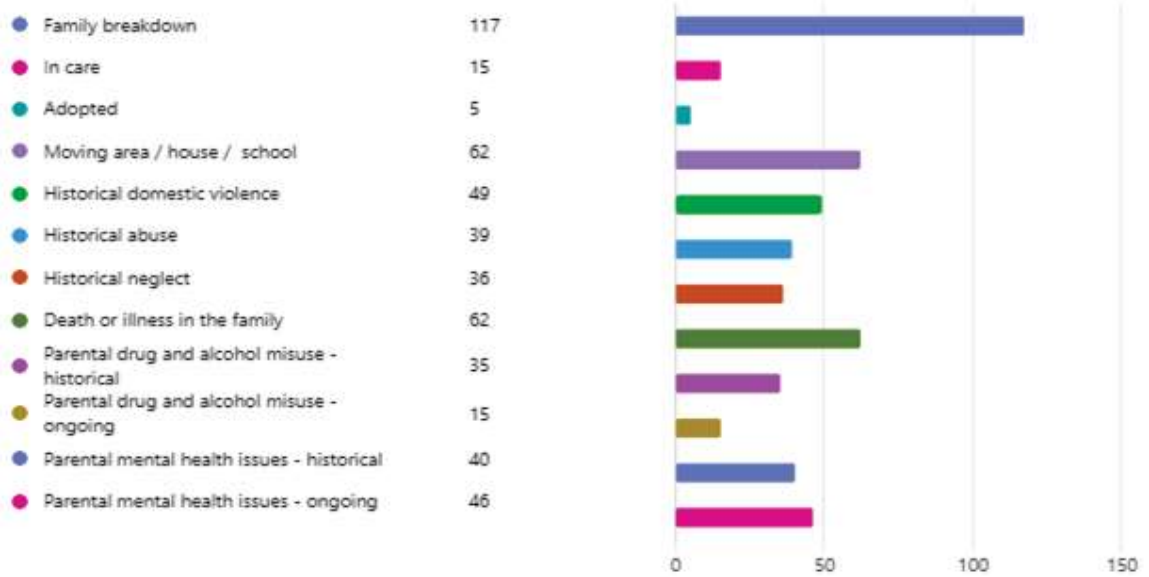
- “process anger and frustration”
- “develop anger management strategies”
- “able to control anger when directed at others”

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Further Referral Information

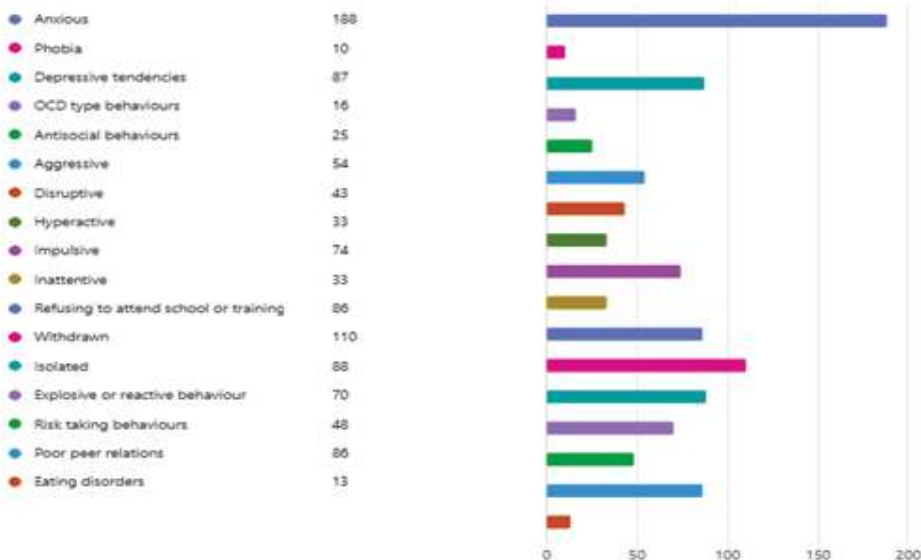
For further context around referrals, we also ask the question, 'Please tick the following life events or changes where relevant'. The graph below shows the answers to this question. Again, this is based on referrals from February 2024 to November 2025.

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.

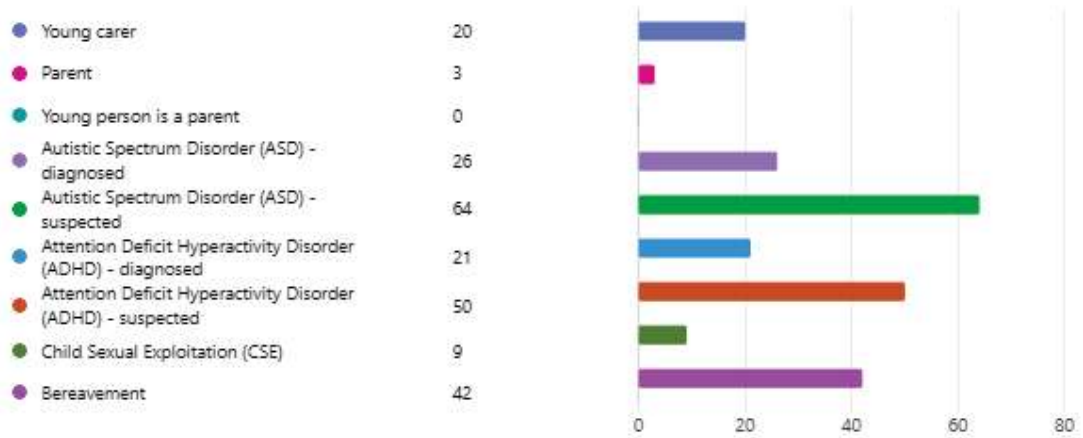
22. Are any of the following presenting behaviours relevant to the young person?
Please select as many as applicable.



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Finally, we ask, 'Are any of the following relevant to the young person?'.
Please tick as many as applicable.

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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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.

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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
Cash at bank and in hand		146,302
	<u>161,987</u>	<u>171,889</u>
	187,855	
Creditors: Amounts falling due within one year	13	<u>(2,373)</u>
	<u>(3,182)</u>	
Net current assets		<u>184,673</u>
		169,516
Net assets		<u>188,166</u>
		<u>172,032</u>
The funds of the charity:		
Restricted funds		82,975
		65,470
Unrestricted funds		
Unrestricted income funds		<u>105,191</u>
		106,562
Total charity funds		<u>188,166</u>
		<u>172,032</u>

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	<u>(3,182)</u>	<u>-</u>	<u>(3,182)</u>	<u>(2,373)</u>
Net assets	<u><u>105,191</u></u>	<u><u>82,975</u></u>	<u><u>188,166</u></u>	<u><u>172,032</u></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	<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>