

Registered number: 2040322
Charity number: 294998

PAC-UK LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Trustees

Mrs A Boyle (resigned 1 February 2019)
Mr B Morris (resigned 1 February 2019)
Mr I Spafford (resigned 1 February 2019)
Mr A J Clifford OBE (resigned 1 February 2019)
Mrs P M Newson-smith (resigned 1 February 2019)
Mrs V Jebson (resigned 1 February 2019)
M E Fulton (appointed 1 February 2019)
D C Holmes (appointed 1 February 2019)
Family Action (appointed 1 February 2019)

Company registered number

2040322

Charity registered number

294998

Registered office

34 Wharf Road
London
N1 7GR

Company secretary

T Blaxill, Secretary (resigned 1 February 2019)

Independent auditor

Crossley Financial Accounting Limited
Chartered Accountants
Statutory Auditors
Star House
Star Hill
Rochester
Kent
ME1 1UX

Bankers

Lloyds TSB Bank Plc
25 Gresham Street
London
EC2V 7HN

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the audited financial statements of the year 1 April 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

EVENTS FOLLOWING THE YEAR END

Following the year end, and in pursuance of securing the long-term infrastructure and other support for its ongoing work, on 30 November 2018 PAC-UK entered into an agreement with Family Action, a Charity registered in England and Wales, under which:

- Family Action would become the sole member of PAC-UK,
- The assets, liabilities, staff, management and undertaking of PAC-UK would be transferred to Family Action as a going concern, to be operated as an autonomous division within the wider charity
- Family Action would provide management support, infrastructure services, and wider development support for the former PAC-UK operations
- The services would continue to be branded as PAC-UK, given the significant level of service-user and commissioner recognition that it enjoys.

As a result of this agreement with Family Action and as mentioned later in this report, the accounts for the year ended 31 March 2018 have been prepared on other than a going concern basis, although, because the assets and liabilities were transferred at book value without downward revaluation, and the whole was transferred as a going concern, no consequent adjustment of figures is necessary in these accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

PAC UK is charitable company limited by guarantee, incorporated as the Post Adoption Centre on 23 July 1986 and registered as a charity on 25 September 1986. The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association. In October 2014, PAC merged with AAY (After Adoption Yorkshire), creating PAC UK.

The company is constituted under a Trust deed and is a registered charity, number 294998.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Members of the Board of Trustees, who are the directors of the company and charity trustees for the purposes of charity law, govern the business of PAC UK. There may be no fewer than five members of the Board and no more than twelve.

New members of the Board are recommended to the Board following an interview with the CEO or another Senior Leadership Team member and Chair of the Board. They then meet at least one other Trustee prior to recommendation to the full Board. All potential candidates are considered without prejudice to age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (including colour, nationality and ethnic or national origin), religion or belief, sex or sexual orientation and are given a written role description. After recommendation, new appointments must be nominated and then approved by the Board members. The new member shall remain in office only until the next Annual General Meeting, at which time she/he is eligible for re election.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All new members of the Board receive an induction pack, which at a minimum includes a copy of PAC UK's Memorandum and Articles of Association, most recent Annual Review, Strategic Plan, Statement of Purpose, audited accounts and management accounts. The CEO and other senior staff meet with any new trustee to provide additional information and a general introduction to PAC UK. Trustees are invited to training courses organised by PAC UK and the CEO disseminates relevant independent training information that might be of interest to the members. Safeguarding training is mandatory for all Trustees and is renewed every three years in line with Ofsted regulations.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board meets a minimum of four times per year excluding the Annual General Meeting, at which time it discusses and monitors the work of the organisation. The Board agrees an annual strategic plan and reviews its own performance each year. It is supported by two groups:

- 1) Resources group that is comprised of a minimum of two trustees, including the treasurer and members of the senior leadership team as appropriate. Its main functions are to provide an opportunity for detailed discussion and consideration of all resource matters with regular reporting to the Board with particular reference to financial matters.
- 2) Service Delivery and Quality group that is comprised of a minimum of two members of the Board and the Directors of Service Delivery. Its main functions are to review the organisation's practice and ensure it is operating within the standards and regulations set for Adoption Support Agencies. It also ensures that practice is informed by the latest research and evidence of need.

The Chair of Trustees meets periodically with the CEO or other members of the SLT in his absence outside the formal Board meetings to discuss other leadership/managerial issues as required, but typically no less than twelve times per year.

Day to day management of the organisation is the responsibility of the two Directors of Service Delivery and the Interim Finance Director who are supported by eight departmental managers. All staff receive supervision from their line manager every six weeks. Regular practice meetings and staff meetings provide staff with the opportunity to contribute to the development of the organisation and its services.

In January 2018, the CEO, Peter Sandiford, left the organisation. It was decided to defer seeking a replacement for him until later in 2018, whilst further restructuring was undertaken within the senior team, and plans for collaborating with third parties on infrastructure services were developed. During that period, the Chair and the Treasurer took a more active role with the Senior Leadership team, with the remainder of the Board continuing with their regular governance role.

PAY AND REMUNERATION ARRANGEMENTS

PAC UK has robust arrangements in place which review staff pay and remuneration processes across the organisation. Salaries are paid in line with the professional qualifications and experience required for posts and appropriate expenses are reimbursed. PAC UK ensures salaries are competitive and reflect salaries being offered by other organisations and local authorities delivering similar type services. Salaries for senior management/director/CEO positions are approved at board level.

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RELATED PARTY RELATIONSHIPS

There are no notable related party relationships.

OFSTED INSPECTION AND REGISTRATION

In December 2005, PAC-UK registered as an Adoption Support Agency as prescribed by The Adoption Support Agencies (England) and Adoption Agencies (Miscellaneous Amendments) Regulations 2005. This stipulates compliance with the Adoption Support Agencies National Minimum Standards (England) Care Standards Ad 2000, which covers all aspects of operational and financial management. In February 2011, PAC-UK was inspected by Ofsted against these standards and was awarded 'Outstanding'. In January 2015 PAC-UK was inspected and received 'Outstanding' in its Ofsted Inspection. The most recent inspection was in Dec 2017 and once again PAC-UK was awarded the "Outstanding" standard in all categories. PAC-UK has therefore retained its 'outstanding' record of achievement since 2011 and has been awarded this level of recognition within the new, more rigorous Ofsted inspection framework.

OBJECTIVES AND ACTIVITIES

PAC-UK's vision is:

A society where children, young people and adults affected by adoption and permanence arrangements can live their lives to the full.

PAC-UK's mission is:

To deliver services with integrity, respect, effectiveness, compassion and without judgement to all affected by adoption and permanence arrangements.

STRATEGIC AIMS

- Seek to develop the support environment to better meet the needs of all affected by adoption and permanency through delivery of services, leadership for change, and influencing through speaking out.
- Ensure that impact and sustainability are at the heart of all we do.
- Ensure that PAC-UK is positioned to take maximum benefit from the development of Regional Adoption Agencies.
- Ensure that we remain known for what we do and our service delivery quality is maintained.
- Ensure services continue to be appropriate to the needs of users, are compliant with regulation and exceed the national minimum standards.
- Maintain and continue to build partnerships and collaborations with like-minded providers in the field of adoption and permanency support.

PAC-UK will:

- Place reliance upon sound quality control systems including performance management.
- Maintain service user feedback systems that are both output and outcome based and inform future service design and delivery.
- Develop its position as a leader in the provision of adoption and wider therapeutic support.

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- Lead, and collaborate with other organisations in the further development of robust frameworks for measuring impact.
- Embrace, with commitment and insight new ways of working, including community and peer-based models.
- Look at the whole support environment around the individuals and families, working to empower and inform all parties, including social care, education and other resources.
- Deliver responsive, specialist and tailored services with openness, integrity and respect by working in a professional way, using our knowledge and expertise to drive what we do.
- Be independent and tenacious maintaining an informed voice.
- Demonstrate extensive, innovative understanding with services based on evidence, measured impact/outcomes and experience.
- Keep up to date and show sector leadership in developing new services constantly challenging ourselves to do better.
- Demonstrate value for money and sound financial management.
- Be inclusive, value diversity and be committed to developing excellent services that are accessible to all.

ENSURING OUR OBJECTIVES BENEFIT THE PUBLIC THROUGH SERVICE DELIVERY

The Board has referred to the Charity Commission's general guidance whilst reviewing its activities, to ensure that they benefit those groups of people PAC-UK is set up to help. In particular, the Trustees review how current and planned activities will satisfy users' needs as well as the aims and objectives that have been set.

PAC-UK's Board has determined that it can best carry out its objectives by providing the following range of high quality and specialist services for anyone affected by adoption or permanent care:

- Telephone advice and information
- Face to face support, therapy and/or telephone or internet counselling delivering by peer and non-peer staff who have direct skills and knowledge
- Birth record searching and intermediary services for those involved in re-establishing contact with their birth relatives
- Therapeutic services for adopted and other permanently placed children and families
- Mediation of complex contact arrangements including advocacy and support to each of the parties involved in the adoption or permanent placement
- Intermediary services for those involved in re-establishing contact with their birth relatives
- Training and support for adopters and permanent carers both pre- and post-adoption
- Groups and workshops for all parties to adoption or permanent placement and those professionals working in this area.

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- Education based support and advocacy services, supporting children, young people, families and schools around the impact of trauma on education and learning.

STRATEGIES FOR ACHIEVING OBJECTIVES

PAC-UK has implemented the following strategies to meet these objectives:

- Diversify services to ensure they are accessible to anyone affected by adoption or permanent placement and to enhance sustainability of income streams.
- Tailor services where demand and need is greatest, while continuing to analyse cost and pricing of services.
- Increase capacity to sell fee-based services in order to eliminate dependency on grant based income.
- Actively explore new services and niche markets as well as new means of delivery arising out of a changing adoption/permanency environment and legislation, and developing community and peer networks using both staff and management experience and focused research to seek out, using both staff and management experience and focused research to seek out, develop, refine and launch these.
- Continue to develop innovative aspects of service.
- Develop and implement quality assurance monitoring systems and ensure that relevant policies and procedures are implemented in line with Adoption Support Agency Regulations.

HOW OUR SERVICES AND ACTIVITIES DELIVER PUBLIC BENEFIT

The whole of service delivery is predicated upon achieving real, and measurable outcomes for those involved in adoption and permanence. Whether through its design and delivery of publicly commissioned services, its response to the need for innovation in service, both in commissioner originated programmes and in its own originated ones, or in its participation and leadership in sector influence and development, bringing benefit to children, adults and families is at its heart.

PAC-UK has a telephone advice line that operates separately from Leeds and London offices. It is an easily accessible service open to the public which is the front door to all our services. Staffed by trained counsellors and social workers, the advice line is available daily, plus two evenings per week, to anyone wanting advice and information concerning adoption and permanence related issues. The range of calls ranges from sign posting, to taking and discussing detailed referrals with social workers and service users. Our advice line workers are up to date on the latest legislation and available services as well as being able to deal with distressed callers who have called for on the spot advice and support. In addition PAC-UK operates a twice weekly education advice line and runs the Adoption UK helpline which provides support and advice to adoptive parents. Face to face services, such as counselling and therapeutic services are free to residents of local authorities who have contractually commissioned the service. PAC-UK has made a concerted effort to make individual counselling sessions accessible to the public who are not eligible for free services by keeping charge rates low and by offering quality services with fully qualified counsellors at concessionary rates, relative to the service user's income.

Our wide range of courses and training activities are available to professionals and members of the public throughout the UK: where grant money is available, some of these courses are offered at a subsidised rate or free of charge. Regular drop in groups for birth mothers take place in the London and Leeds offices and are offered free to participants.

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During 2018/19 we continued to improve our website and our social media activity. PAC-UK website hits were 77,754 (an increase of 4.7% from the previous year's hits of 74,264). PAC-UK's well-established Twitter presence now has a following of 4,300 people and PAC-UK's Facebook profile has over 1,000 likes.

OUTREACH

The majority of PAC UK work is delivered face to face with service users, predominately within our bases in London and Leeds. We also provide outreach surgeries across our geographical locations to ensure service users have access to locally based services, within their communities. Our telephone and advice lines provide further access to those affected by adoption and permanency. During 2018/19 the PAC-UK Advice Lines handled 3,653 enquiries (in addition to this, the PAC-UK Education Advice Line handled 226 enquiries), helping residents and professionals from 174 local authorities/statutory providers across the UK and in some instances internationally.

PAC-UK also offers a range of services through telephone based and online resources. Professionals, families, individuals and parents can access counselling, advice and therapy through skype appointments and through our peer based telephone consultation services.

VOLUNTEERS

PAC UK welcomes and values the role of the volunteer. All volunteers go through a recruitment, induction and training process including application, interview, references and an enhanced Disclosure and Barring Service check. All volunteers also receive supervision in accordance with PAC UK's standard staff supervision policy. During the year, PAC UK's three volunteers have supported administrative and fundraising services, offering an invaluable support. In addition, volunteers have been involved in running support groups for adopted adults, birth mothers, grandparents, adopters and also for adopters following an adoption breakdown. Volunteers also help with undertaking search service work.

Current Operating Environment

This year has once again seen an escalation in uncertainty in several quarters. The development of the Regional Adoption Agencies has moved ahead, but many remain undecided on their operating models, structure, governance, and the extent to which services will continue to be commissioned from external parties. Local Authorities are operating under continuing financial pressure, and this is resulting in cutbacks in externally purchased services in many areas. State services, perhaps notably CAMHS remain under very considerable pressure, and concerns continue to be voiced about access to services for those most in need.

At the same time, understanding of childhood trauma, attachment issues and their long term effects has continued to develop. New concerns, notably the incidence of child on parent violence and the difficulties traumatised young people encounter in schools, have emerged and need addressing.

The Adoption Support Fund (from the Department of Education) continues to provide much needed funding for interventions with children and families, but the introduction of a cap on funding per family per annum has brought further challenges when Local Authorities may be reluctant to step in and top up to meet requirements. One of the changes required of those supported by the fund is that they have to reapply if their programmed support spans 31 March. This can only add to the difficulty in making services as effective as they can be.

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SERVICE REVIEW

Advice Line

Our main advice line services are offered to anyone involved in adoption and permanence and includes Special Guardians and birth parents as well as adoptive parents and adopted adults. The telephone line, which is operated by experienced and qualified counsellors, is open to callers for a total of 29 hours per week in London, and 15 hours per week in Leeds. Four of the London hours are reserved specifically for calls concerning education issues, with a professional Education Adviser.

The advice line is typically the first point of contact for PAC-UK service users and social workers, from which referrals are made for face to face counselling or to other services as appropriate, either within PAC-UK or elsewhere. PAC-UK also receives enquiries via the internet through its dedicated advice line address. As mentioned above, in 2018/19 there were a total of 3,879 Advice Line contacts, of these 226 contacts were specific to the Education Advice Line.

The Advice Line in London also manages the First Family telephone line which is a mobile number specifically from birth parents who can text in and request a call back.

The Advice line is how we monitor trends in services.

Adult Counselling Services

The Adults Service departments provide a wide range of services to those affected by adoption or permanency care arrangements. Services are provided either face to face; through Skype, telephone or through group based training. The table below shows 2018-19 appointment statistics for Leeds and London individually as well as combined. Total service count refers to total number of appointments and total unique count refers to number of unique individuals who attended these appointments. None of the figures below include group bookings such as birth parent drop in and support groups. In 2018-19:

- In Leeds there were 792 appointments attended by 433 unique individuals
- In London there were 2,013 appointments attended by 512 unique individuals
- In Leeds and London combined 2,805 appointments were attended by 945 unique individuals

The below appointments were attended by the following main Service User groups (figures below show Leeds and London combined). The total column shows total number of appointments and the unique column shows number of unique individuals attending these appointments.

Service User	Total appointments	Total unique individuals
Adoptive families, carers, children (Includes prospective adopters, foster carers and special guardians)	857	237
Birth family members	863	346
Adopted adults	981	341
Other (includes social workers, not known, other professionals, relative of deceased)	104	22

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Child and Family Therapeutic Service

This service was set up to provide support for adopted and otherwise permanently placed children and their families. Many adopted children have suffered abuse, neglect, attachment breaks and other losses and traumas in their early childhood and prior to their adoption. PAC-UK's aim is to work with the family to address the effects of these early and often chronic traumatic experiences, which, if left unaddressed, will often make integration and adjustment into an adoptive family very difficult.

PAC-UK provides comprehensive child and family assessments, as well as therapeutic family work. The latter typically involves the parents and one child at any one time. It helps the parents to become therapeutic parents and the child is supported to become more emotionally able to connect with themselves and others, to address their behaviour, to start integrating their past traumas, to strengthen their adoptive identity and to work on strengthening their current relationships (with parents and siblings). The ultimate aim is for a more settled family life and increased chances for a positive development in the future. In 2018-19 the service worked directly with 128 families providing 1,588 appointments.

Service Type	London Total Service Count	Leeds Total Service Count	London and Leeds Total Service Count
Appointment General Support	1	N/A	1
Child & Adolescent Session	41	446	487
Enhancing Adoptive Parenting (face to face)	10	N/A	10
Early Intervention Session (EIS)	3	N/A	3
Family Assessment	20	32	52
Family Consultation	7	39	46
Family Intensive Session	414	26	440
Follow-up Intensive Session	2	1	3
Group Appointment	N/A	1	1
Individual Counselling Session	1	0	1
Network/Interagency Meeting	24	1	25
Outreach Session	20	N/A	20
Parent Consultation	36	103	139
Parent/Carer Assessment	4	4	8
Parents Intensive Session	233	29	262
Professionals Meeting	6	6	12

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Telephone Consultation (C&F)	75	N/A	75
Telephone Counselling Session	3	N/A	3
Total:	900	688	1,588

Birth parents services

Individual counselling and support group services to birth families in London and Leeds have continued to be provided as needed with 447 sessions provided in London and 416 in Leeds.

PAC UK continues to develop its services according to local need; for example in Leeds a report was produced for the One Adoption RAA on the Voice of Birth Parents which enabled birth parents to express their views on the services they had received when their child was adopted and afterwards. This is intended to inform the RAA as it develops relevant services. The Birth Parents Group in Leeds has been working towards presenting at preparation sessions for adopters in a joint project with Huddersfield Womenspace, as well beginning to work with the Social Work department of Leeds Beckett University.

In the South a programme of 'assertive outreach' for birth parents has been extended to the East London consortium as well as the existing agreement to provide this to the North London Consortium and Essex. Assertive outreach entails social workers referring all birth parents who have given permission for their details to be passed on to PAC UK's advice line who will then contact them to tell them about their local counselling service and the services PAC UK offers. By agreement they can be placed on a list of birth parents who will receive further pro active contact after an agreed period if they are not in the right place emotionally to take up the service at that moment in time. It is framed within an understanding that it can take time to build up relationships with birth parents at different stages of their lives and experience..

Peer services

PAC-UK's Peer Services were created by grouping together three services which were transferred to PAC-UK through its partnership with Adoption UK:

- the Parent Consultant service
- Peer Training
- the Adoption UK Helpline.

The Parent Consultant service has been in existence for over 10 years and provides direct support to parents through fortnightly, pre-scheduled telephone calls with a dedicated Parent Consultant (PC). The PCs are all experienced adopters who have received a significant level of training in a range of therapeutic parenting approaches. Many are also social workers, therapists, teachers, mental health workers and consultants. The team works closely with the family's social worker and has strong relationships with local authorities and agencies across England. Cases have become increasingly complex, including working with disruptions and breakdowns, aggression and violence and parents struggling emotionally and physically to continue to care for their child. Over the year, the service worked with over 70 families in over 20 agencies across the UK.

Peer Training is a range of programmes and workshops developed by Adoption UK and Family Futures, in conjunction with PAC-UK's Peer Trainers. All of the programmes are commissioned by agencies across England rather than run as open courses. The trainers are all qualified trainers with relevant experience, as well as being adoptive parents. Key programmes include a 4 day programme Parenting our Teens and Parenting our Children which is a 6 day programme, usually delivered over three weekends. The team also offers shorter courses and workshops. In 2018-19 programmes were commissioned by 8 agencies with the majority making repeat bookings for further training.

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The Adoption UK Helpline is funded by Adoption UK but managed by PAC-UK. It receives calls from parents seeking advice or information, but also often from parents in crisis. The joined up approach maximises opportunities to refer service users to other support services we can provide e.g. callers can be referred into the Parent Consultant service or parents can attend one of our Peer Training programmes. We also have many calls from prospective adopters who need support or have questions about the assessment process, as well as social workers looking for resources or support for their families.

Education

The year 2018 – 2019 has been a busy year for the education service as we continue to see the lasting impact of the successful DfE project. This 18 month project, focused in London and Tees Valley, set out to train teachers, early years staff and initial teacher training providers on the long term impact of early life trauma and provide evidence informed strategies to support this vulnerable group in education. The project also created sustainable support options through the development of an Adoption Friendly School book and training programme and by linking with the virtual schools in the operational areas. Over the 18 months the project reached: 604 teachers in training; 370 Early years staff; 4899 existing teachers. Since the conclusion of the project there has been an increase in all areas of service delivery, a breakdown of which can be seen below:

Actioned/Attended Service Type	Total Service Count	Total Unique Count	Adoptive Parent		Foster Carer		Not Known /Other		Special Guardian		Total Service Count
			Total	Unique	Total	Unique	Total	Unique	Total	Unique	
ASF Child Focused Consultation	68	26	65	25	0	0	3	1	0	0	68
ASF Feedback & Review Meeting	15	10	15	10	0	0	0	0	0	0	15
ASF Referral & Agreement Meeting	13	8	13	8	0	0	0	0	0	0	13
Child & Adolescent Session	1	1	1	1	0	0	0	0	0	0	1
Education Consultation	49	15	12	12	2	1	34	1	1	1	49
Education Group Therapeutic Work	28	4	28	4	0	0	0	0	0	0	28
Education Individual Therapeutic Work	28	3	28	3	0	0	0	0	0	0	28
Education Support Group	5	1	0	0	0	0	5	1	0	0	5
Network/Interagency Meeting	1	1	1	1	0	0	0	0	0	0	1
Non-Project Schools Training	2	2	2	2	0	0	0	0	0	0	2
Parent Consultation	1	1	1	1	0	0	0	0	0	0	1
School Purchased Child Focused Consultation	4	4	4	4	0	0	0	0	0	0	4
School Purchased Child Focused Review	3	3	3	3	0	0	0	0	0	0	3
Schools Workshop	10	10	9	9	0	0	1	1	0	0	10
Systemic School Consultation	1	1	0	0	0	0	1	1	0	0	1
Total:	229	51	182	47	2	1	44	2	1	1	229

In addition to these services there has also been 52 commissioned trainings delivered, ranging from 14 to 200 participants. Training increases awareness across the field of education on the needs of children who have experienced developmental trauma and how to meet these needs.

The profile of PAC-UK's Education Service continues to rise with an increase in conferences and events where a member of the education team has been asked to speak and deliver workshops to a range of educational and wider professionals around the long term impact of trauma and loss.

Visits to the Education Service webpage have also increased steadily over the past year, with both the service page and the resources page being on the top ten most viewed pages of the PAC UK website with combined hits

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of just under 14,000.

Charitable trust funding was awarded to enable the core Education service to continue its work across London and Leeds bases, as well as developing its therapeutic offer which is now being commissioned by education providers and the Adoption Support Fund. Through these funding streams we were also able to evaluate need and create services that will support education professionals, such as our new Designated Teacher Training which has already seen a number of bookings since September 2018.

The demand for our Education Advice Line continues to grow and this is evidenced through our calls doubling from 147 calls last year to 227 calls this year.

Training Service

Our Training Department continues to provide an invaluable window into our organisation; both as a platform for dissemination of best practice whilst also promoting PAC UK as a leader in the adoption field. In 2018-19 PAC UK ran a successful programme of 55 training days: 16 in London, 12 in Leeds, and the remainder commissioned by local authorities throughout the country. In total, 1,103 delegates attended, of which 446 were adopters/carers and 610 were professionals. The quality of our courses was rated as very good or excellent by 98% of the delegates.

The figures above represent a drop from the previous year which may be due to local authorities having reduced funds to spend on external training places for their staff. We responded to this by promoting those courses in 2018-19 where there is the strongest evidence of continuing popularity and relevance.

At the same time we have been aware of emerging opportunities to develop and deliver therapeutic group work 'training programmes', specifically in relation to child to parent violence (CPV) and Raising Kinship Children. CPV development was originally initiated through the DfE Practice and Improvement Fund grant but with a strong focus on sustainability to be offered as a commissioned service to local authorities and Regional Adoption Agencies from April 2018. So far this year we have secured one contract with an RAA to deliver the CPV group programme 3 times over a period of 18 months as well as it continuing to be spot purchased in London.

Staff training continues to be seen as an integral part of developing staff and strengthening practice. PAC UK's staff attended a range of courses organised by PAC UK as well as external training, suitable to their professional needs. Internal training on safeguarding was also provided to staff, volunteers and trustees.

FINANCIAL REVIEW

PRINCIPAL RISKS AND UNCERTAINTIES

The Board of Trustees regularly review the major risks to which the charity is exposed. The identified risks are recorded on a risk register which includes the plans to mitigate the risks and the status of the action taken or timetable for completion. This register is reviewed and updated six monthly or when specific changes arise in the operating environment.

Prior to the merger, the Trustees identified that the principal risk to PAC UK arose from the move of local authority adoption services into regional adoption agencies potentially changing the commissioning arrangements for the services PAC UK provides to local authorities. However, a potential advantage of this move is the likelihood that PAC UK's service delivery contracts may become long term rather than annual.

Planned action to manage this risk consists of:

- Ensuring PAC UK is aware of the operating environment as it develops and actively participates within the regionalisation planning programme.

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- Constantly exploring alternative funding sources.
- Working towards core services being on a full cost recovery basis.

In the current operating and policy environment, tightened budgets in Local Authorities and reduction in Central Government funded innovation programmes have led to reduced funding for our work. This is in line with many other service providers, and puts financial pressures on the whole organisation. We monitor this carefully, and are selective about which programmes to fund and support with our own resources, whilst at all times maintaining best service quality, engagement and standards. We have also:

- Actively managed costs across the whole organisation, in front facing and support services
- Sought to develop new sources of income, and maximised existing sources
- Sought opportunities for partnering with third party charities for other resources.

Safeguarding and appropriate control over work with vulnerable people, both children and adults, have been under the spotlight during this year, and still are. High profile cases, the progress of the Independent Inquiry into Child Sexual Abuse, and new guidance from the Charity Commission have contributed to this. The risk to an organisation supporting vulnerable people is both that its standards may fall short and not protect when they should, or that unfair accusations are made which then need to be robustly defended. PAC UK is not complacent and notwithstanding its Outstanding grading by Ofsted has continued to develop its systems and controls to manage and mitigate these risks.

RESERVES POLICY

Total funds held at 31st March 2019 amount to £1,340,565, of which £114,500 is restricted and not available for the general purpose of the charity and £1,226,065 is unrestricted.

The Board of Trustees has resolved to maintain sufficient free reserves (total unrestricted funds less designated fund) at a level that is adequate to allow for contingencies and to permit the continued operation of the charity in the event of funding shortages.

PAC UK's main investment is the freehold of the office space at 4 5 Torriano Mews. 5 Torriano Mews was purchased in 2008 and 4 Torriano Mews was purchased in March 2012. The purchase of the latter was funded by the utilisation of some reserves and a 25 year bank mortgage. Following the merger with Family Action, the balance of the mortgage was discharged by Family Action and the property transferred to Family Action.

All reserves was gifted to Family Action following the conclusion of the merger process.

PAC-UK LTD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

REVIEW OF FINANCIAL POSITION AT THE END OF MARCH 2019

The turnover for the eight months ending November 2018 is £1.224m, (March 2018: £2.620m) with the overall result showing a deficit of £199,565 (March 2018: £59,258) for the period. This is due to huge reductions in donations received in the period compared with the previous year.

During the year PAC UK operated in a difficult financial environment which put several of our services under pressure. As noted elsewhere in this report, the Trustees felt that the transfer of assets and liabilities to Family Action which came into effect on the 1st of December will ensure that the valuable services provided by PAC-UK continue to be delivered to the benefit of its service users.

Notable items during the year to March 2019 are:

- Grant income of a total of £150,000 from Esmée Fairbairn over 3 years for our education support services. The grant runs from Nov 18 to Oct 21; £70,000 for the first year, £50,000 for the second year and £30,000 for the third year
- A reduction in the fees for the Children and Family services partly attributable to a cap being imposed on ASF funding per case, and some difficulties in staff recruiting through the year.

In pursuance of securing the long term infrastructure and other support for its ongoing work, on the 1st December 2018 PAC UK transferred all its assets and liabilities to Family Action. PAC-UK ceased trading thus becoming a dormant company wholly owned by Family Action.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of PAC for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

PAC-UK LTD
(A company limited by guarantee)

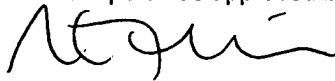
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This report was approved by the Trustees, on 19th Sep 19 and signed on their behalf by:



M E Fulton
Trustee

PAC-UK LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PAC-UK LTD

OPINION

We have audited the financial statements of PAC-UK Ltd (the 'charitable company') for the year ended 31 March 2019 set out on pages 19 to 41. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER - FINANCIAL STATEMENTS PREPARED ON A BASIS OTHER THAN GOING CONCERN

We draw attention to Note 1.2 to the financial statements which explains that the Board of Trustees intend for the company to cease to trade and for the trade and assets to be transferred to another entity and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern as described in Note 1.2. Our opinion is not modified in this respect of this matter.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

PAC-UK LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PAC-UK LTD

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

PAC-UK LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PAC-UK LTD

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed

Crossley Financial Accounting

Crossley Financial Accounting Limited

Chartered Accountants
Statutory Auditors

Star House
Star Hill
Rochester
Kent

ME1 1UX

Date: 1/10/2019

Crossley Financial Accounting Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PAC-UK LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Donations and legacies	2	13,312	133,200	146,512	831,465
Charitable activities	5	1,071,266	-	1,071,266	1,770,868
Other trading activities	3	2,815	-	2,815	4,346
Investments	4	6	-	6	6
Other income	6	3,846	-	3,846	14,065
TOTAL INCOME		1,091,245	133,200	1,224,445	2,620,750
EXPENDITURE ON:					
Raising funds	7	27,277	-	27,277	27,312
Charitable activities	8	2,658,266	79,032	2,737,298	2,652,696
TOTAL EXPENDITURE	11	2,685,543	79,032	2,764,575	2,680,008
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(1,594,298)	54,168	(1,540,130)	(59,258)
Transfers between Funds	24	933,449	(114,500)	818,949	-
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(660,849)	(60,332)	(721,181)	(59,258)
NET MOVEMENT IN FUNDS		(660,849)	(60,332)	(721,181)	(59,258)
RECONCILIATION OF FUNDS:					
Total funds brought forward		660,849	60,332	721,181	780,439
TOTAL FUNDS CARRIED FORWARD		-	-	-	721,181

The notes on pages 22 to 41 form part of these financial statements.

PAC-UK LTD
(A company limited by guarantee)
REGISTERED NUMBER: 2040322

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	16		-		933,064
CURRENT ASSETS					
Debtors	17	-		599,499	
Cash at bank and in hand		-		164,103	
				<u>763,602</u>	
CREDITORS: amounts falling due within one year	18	-		<u>(608,677)</u>	
NET CURRENT ASSETS			-		154,925
TOTAL ASSETS LESS CURRENT LIABILITIES			-		1,087,989
CREDITORS: amounts falling due after more than one year	19	-			(366,808)
NET ASSETS			-		<u>721,181</u>
CHARITY FUNDS					
Restricted funds	24	-			60,332
Unrestricted funds	24	-			660,849
TOTAL FUNDS			-		<u>721,181</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

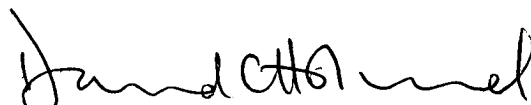
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19th Sep. 2019 and signed on their behalf, by:

M E Fulton



D C Holmes



The notes on pages 22 to 41 form part of these financial statements.

PAC-UK LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	22	800,436	(79,293)
Cash flows from investing activities:			
Dividends, interest and rents from investments		6	6
Purchase of tangible fixed assets		(1,972)	(3,627)
Revaluation of freehold property		(818,949)	-
Net cash used in investing activities		(820,915)	(3,621)
Cash flows from financing activities:			
Repayments of borrowings		(9,731)	(15,313)
Net cash used in financing activities		(9,731)	(15,313)
Change in cash and cash equivalents in the year		(30,210)	(98,227)
Cash and cash equivalents brought forward		164,103	262,330
Cash and cash equivalents carried forward	23	133,893	164,103

The notes on pages 22 to 41 form part of these financial statements.

PAC-UK LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

There were no material departures from those standards.

PAC-UK Ltd 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.

The company's functional and presentational currency is GBP.

1.2 Going concern

As referred to in the Trustees Report, the Charity has ceased to trade within PAC-UK Limited on 30 November 2018 and merged into Family Action from 1 December 2018. Due to the Charity ceasing to trade, the financial statements have been prepared on a basis other than that of a going concern which would have included, where appropriate, writing down the Charity's assets to net realisable value, and making provision for any contractual commitments that would have become onerous at the balance sheet date. However, since all assets and liabilities were transferred in full and without adjustment, no actual adjustment to the balances was required. The financial statements do not include any provision for future costs of terminating the business of the Charity except to the extent that such costs were committed at the balance sheet date. In the event the merger had not taken place, the Charity would have been deemed a going concern by the Trustees.

1.3 Company status

The company is a private company limited by guarantee, registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

PAC-UK LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.5 Transfers between funds

Transfers between funds comprise funds transferred from unrestricted funds to meet an income shortfall in projects provided from restricted funds; restricted funds transferred to unrestricted funds to repay a previous year's expenditure shortfall met from unrestricted funds; where restricted fund grants have been received for the purchase of fixed assets, the assets have been purchased and are now held for general purposes, the funds have been transferred to unrestricted funds.

1.6 Income

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

1.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

PAC-UK LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES (continued)

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment, with the exception of Freehold property. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% straight line
Computer equipment	-	33% straight line

1.9 Revaluation of tangible fixed assets

The company has adopted the revaluation model to revalue freehold property. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of freehold property has been determined from market-based evidence by appraisal undertaken by professionally qualified valuers.

1.10 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.11 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

PAC-UK LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.14 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.15 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.16 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Impairment of assets

Where there are indicators of impairment, management performs an impairment test. Recoverable amounts for cash-generating units are the higher of fair value less costs of disposal, and value in use.

Depreciation of property, plant and equipment

Depreciation is provided so as to write down the assets to their residual values over their estimated useful lives. The selection of these residual values and estimated lives requires the exercise of management judgement.

Critical areas of judgment:

No significant judgements have had to be made by management in preparing these financial statements.

PAC-UK LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	12,812	-	12,812	9,802
Legacies	500	-	500	1,000
Grants	-	133,200	133,200	820,663
Total donations and legacies	13,312	133,200	146,512	831,465
<i>Total 2018</i>	<i>67,300</i>	<i>764,165</i>	<i>831,465</i>	

3. FUNDRAISING INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Fundraising events	594	-	594	610
Sale of publications	2,221	-	2,221	3,736
	2,815	-	2,815	4,346
<i>Total 2018</i>	<i>4,346</i>	<i>-</i>	<i>4,346</i>	

4. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income	6	-	6	6
<i>Total 2018</i>	<i>6</i>	<i>-</i>	<i>6</i>	

PAC-UK LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Advice Line & Counselling	507,902	-	507,902	788,297
Child & Family Contact & Mediation	318,158	-	318,158	480,750
Training	52,384	-	52,384	161,982
Education Project	51,978	-	51,978	55,890
Peer-to-Peer	114,777	-	114,777	243,805
AD-iT	26,067	-	26,067	40,144
	<u>1,071,266</u>	<u>-</u>	<u>1,071,266</u>	<u>1,770,868</u>
<i>Total 2018</i>	<u>1,770,868</u>	<u>-</u>	<u>1,770,868</u>	

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Other incoming resources	3,846	-	3,846	14,065
	<u>3,846</u>	<u>-</u>	<u>3,846</u>	<u>14,065</u>
<i>Total 2018</i>	<u>14,065</u>	<u>-</u>	<u>14,065</u>	

7. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Voluntary income staff costs	27,277	-	27,277	27,312
	<u>27,277</u>	<u>-</u>	<u>27,277</u>	<u>27,312</u>
<i>Total 2018</i>	<u>27,312</u>	<u>-</u>	<u>27,312</u>	

PAC-UK LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Advice Line & Counselling	579,628	11,600	591,228	914,623
Child & Family Contact & Mediation	430,746	39,100	469,846	790,368
Training	58,782	-	58,782	221,313
Education Project	88,482	28,332	116,814	406,790
Adopted Teen Identity Project	24,948	-	24,948	33,801
Peer-to-Peer	103,440	-	103,440	222,808
Governance	1,372,240	-	1,372,240	62,993
	<u>2,658,266</u>	<u>79,032</u>	<u>2,737,298</u>	<u>2,652,696</u>
<i>Total 2018</i>	<u>1,949,841</u>	<u>702,855</u>	<u>2,652,696</u>	

PAC-UK LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

9. DIRECT COSTS

	Advice Line & Counselling £	Child & Family Contact & Mediation £	Training £	Education Project £
Staff Recruitment & Training	1,681	1,058	210	95
Postage, Printing & Stationery	141	82	399	548
Travel, Subsistence & Entertainment	7,921	9,767	3,904	4,217
Telephone	318	307	-	-
Subscriptions	228	-	-	-
Repairs, Maintenance & Rental of Equipment	-	-	60	-
Bank Charges & Interest	-	-	-	9
General Office Expenses	47	73	-	64
Other Professional fees	902	12,556	-	348
Depreciation of fixed assets	-	-	-	-
Staff costs	1,040	-	6,620	750
Freelancers	78,932	50,346	-	3,968
Catering	85	1,522	3,725	83
Room Charges	23,410	2,455	4,946	150
Profit & Loss on disposal	-	-	-	-
AUK Membership within LA Income due to AUK	-	-	-	-
Salary costs	239,486	179,406	13,133	76,027
National insurance	20,955	14,762	788	7,356
Pension cost	8,178	5,044	-	3,202
	383,324	277,378	33,785	96,817
<i>Total 2018</i>	<i>576,575</i>	<i>555,233</i>	<i>171,035</i>	<i>392,756</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

9. DIRECT COSTS (continued)

	Adopted Teen Identity Project £	Peer-to- Peer £	Total 2019 £	Total 2018 £
Staff Recruitment & Training	1,264	146	4,454	7,932
Postage, Printing & Stationery	65	1,002	2,237	8,420
Travel, Subsistence & Entertainment	1,121	7,167	34,097	56,744
Telephone	110	215	950	1,244
Subscriptions	26	-	254	473
Repairs, Maintenance & Rental of Equipment	-	25	85	3,070
Bank Charges & Interest	-	-	9	2
General Office Expenses	3	-	187	701
Other Professional fees	-	495	14,301	58,643
Depreciation of fixed assets	-	-	-	56
Staff costs	-	7,650	16,060	102,160
Freelancers	585	2,116	135,947	246,102
Catering	204	10,658	16,277	59,523
Room Charges	-	2,521	33,482	56,182
Profit & Loss on disposal	-	-	-	10
AUK Membership within LA Income due to AUK	-	-	-	62,146
Salary costs	19,294	65,809	593,155	1,160,964
National insurance	1,571	4,230	49,662	97,412
Pension cost	705	1,406	18,535	30,422
	24,948	103,440	919,692	1,952,206
<i>Total 2018</i>	33,801	222,806	1,952,206	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. SUPPORT COSTS

	Advice Line & Counselling £	Child & Family Contact & Mediation £	Training £	Education Project £
Volunteer's Expenses	42	31	4	3
Staff Recruitment & Training	2,822	2,069	269	215
Irrecoverable VAT	5,402	3,963	515	412
Postage, Printing & Stationery	5,475	4,014	521	417
Travel, Subsistence & Entertainment	4,804	3,524	458	366
Telephone	7,522	5,515	716	573
Rent, Rates & Water	10,484	7,689	999	799
Subscriptions	1,809	1,326	173	137
Light & Heat	2,227	1,634	212	170
Insurance	4,262	3,126	406	325
Repairs, Maintenance & Rental of Equipment	12,945	9,492	1,233	986
Bank Charges & Interest	4,730	3,468	450	361
General Office Expenses	3,766	2,762	359	287
Other Professional fees	43,048	31,569	4,100	3,280
Outsourced Accountancy	16,905	12,397	1,610	1,288
Staff costs	-	-	-	-
Fundraising	69	50	6	5
Room Charges	383	282	37	29
Gift to Family Action	2	-	-	-
Wages and salaries	67,769	84,771	11,009	8,807
National insurance	5,495	7,167	931	745
Pension cost	1,431	2,844	369	296
Depreciation	6,512	4,775	620	496
	207,904	192,468	24,997	19,997
<i>Total 2018</i>	<i>338,050</i>	<i>235,135</i>	<i>50,278</i>	<i>14,034</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. SUPPORT COSTS (continued)

	Governance £	Total 2019 £	Total 2018 £
Volunteer's Expenses	-	80	804
Staff Recruitment & Training	-	5,375	7,081
Irrecoverable VAT	-	10,292	25,482
Postage, Printing & Stationery	-	10,427	23,395
Travel, Subsistence & Entertainment	-	9,152	22,143
Telephone	-	14,326	19,052
Rent, Rates & Water	-	19,971	28,841
Subscriptions	-	3,445	3,889
Light & Heat	-	4,243	7,283
Insurance	-	8,119	8,544
Repairs, Maintenance & Rental of Equipment	-	24,656	43,439
Bank Charges & Interest	-	9,009	12,659
General Office Expenses	-	7,174	6,885
Other Professional fees	-	81,997	55,013
Outsourced Accountancy	4,400	36,600	51,825
Staff costs	-	-	1,620
Fundraising	-	130	256
Room Charges	-	731	1,027
Gift to Family Action	1,340,563	1,340,565	-
Wages and salaries	23,915	196,271	322,671
National insurance	2,138	16,476	28,444
Pension cost	1,224	6,164	9,686
Depreciation	-	12,403	20,451
	<u>1,372,240</u>	<u>1,817,606</u>	<u>700,490</u>
<i>Total 2018</i>	<u>62,993</u>	<u>700,490</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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11. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Expenditure on raising voluntary income	27,277	-	-	27,277	27,312
Costs of raising funds	27,277	-	-	27,277	27,312
Advice Line & Counselling	343,314	6,512	241,402	591,228	914,625
Child & Family Contact & Mediation	293,994	4,775	171,077	469,846	790,368
Training	26,230	620	31,932	58,782	221,313
Education Project	96,433	496	19,885	116,814	406,790
Adopted Teen Identity Project	21,570	-	3,378	24,948	33,801
Peer-to-Peer	71,445	-	31,995	103,440	222,806
Governance	27,277	-	1,344,963	1,372,240	62,993
Charitable activities	880,263	12,403	1,844,632	2,737,298	2,652,696
Total 30 November 2018	907,540	12,403	1,844,632	2,764,575	2,680,008
Total 31 March 2018	1,676,911	20,451	982,646	2,680,008	

12. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets:		
- owned by the charity	12,402	20,504
Auditors' remuneration	5,100	4,100

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

5 Trustees received reimbursement of expenses amounting to £1,065 in the current period, (2018 - 3 Trustees - £1,239).

13. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £3,505 (2018 - £3,925).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

14. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	816,703	1,510,947
Social security costs	66,138	125,856
Other pension costs	24,699	40,108
	<u>907,540</u>	<u>1,676,911</u>

The average number of persons employed by the company during the year was as follows:

	2019 No.	2018 No.
Direct	37	39
Support	10	11
Administration	11	13
Fundraising	1	1
	<u>59</u>	<u>64</u>

Average headcount expressed as a full time equivalent:

	2019 No.	2018 No.
Average headcount expressed as a full time equivalent	0	43

The number of higher paid employees was:

	2019 No.	2018 No.
In the band £90,001 - £100,000	0	1

Key Management Personnel

Key management personnel during the year comprised; Chief Executive Officer, Director of Service Delivery, Commercial Director, Director of Adult Services and Training; and Director of Services Children and Families and Education. The total employee benefits of the key management personnel of the charity were £106,111 (2018: £270,302).

15. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

16. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2018	982,895	25,633	72,876	1,081,404
Additions	-	-	1,972	1,972
Disposals	(1,730,000)	(25,633)	(74,848)	(1,830,481)
Revaluation surplus/(deficit)	747,105	-	-	747,105
At 31 March 2019	-	-	-	-
Depreciation				
At 1 April 2018	65,291	21,976	61,073	148,340
Charge for the year	6,553	930	4,919	12,402
On disposals	-	(22,906)	(65,992)	(88,898)
On revalued assets	(71,844)	-	-	(71,844)
At 31 March 2019	-	-	-	-
Net book value				
At 31 March 2019	-	-	-	-
At 31 March 2018	917,604	3,657	11,803	933,064

The freehold property was revalued on 1 August 2018 by Stephen Lowe who is a RICS Registered Valuer for Robert Sterling Surveyors LLP. The valuation basis used is 'existing use value'.

Prior to the transfer of the asset to Family Action, had the asset not been revalued, the historic cost value would have been £911,051.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

17. DEBTORS

	2019 £	2018 £
Trade debtors	-	380,629
Prepayments and accrued income	-	218,870
	<u>-</u>	<u>599,499</u>

18. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Bank loans and overdrafts	-	15,000
Trade creditors	-	48,479
Other taxation and social security	-	150,927
Other creditors	-	7,907
Accruals and deferred income	-	386,364
	<u>-</u>	<u>608,677</u>

Deferred income comprises local authority fees, grant income, training courses and child and family services invoiced in advance;

Deferred income

Deferred income at 1 April 2018	289,415
Resources deferred during the year	165,726
Amounts released from previous years	(289,415)
Transferred to Family Action	(165,726)
	<u>-</u>
Deferred income at 31 March 2019	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

19. CREDITORS: Amounts falling due after more than one year

	2019	2018
	£	£
Bank loans	-	366,808
	<u> </u>	<u> </u>

Creditors include amounts not wholly repayable within 5 years as follows:

	2019	2018
	£	£
Repayable by instalments	-	306,808
	<u> </u>	<u> </u>

20. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £24,699 (2018 - £40,108). Contributions totalling £nil (2018 - £5,293) were payable to the fund at the balance sheet date and are included in creditors.

21. OPERATING LEASE COMMITMENTS

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019	2018
	£	£
Land and buildings		
Within 1 year	-	20,000
Between 1 and 5 years	-	35,000
	<u> </u>	<u> </u>
Total	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net expenditure for the year (as per Statement of Financial Activities)	(721,181)	(59,258)
Adjustment for:		
Depreciation charges	12,402	20,504
Dividends, interest and rents from investments	(6)	(6)
Loss on the sale of fixed assets	-	9
Decrease/(increase) in debtors	372,879	239,726
(Decrease)/increase in creditors	(204,223)	(280,268)
Gift to Family Action	1,340,565	-
Net cash provided by/(used in) operating activities	800,436	(79,293)

23. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	133,893	164,103
Total	133,893	164,103

24. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds					
Support the mortgaged value of the properties	381,808	-	-	(381,808)	-
Revaluation of freehold property	-	-	-	-	-
	381,808	-	-	(381,808)	-
General funds					
General Funds - all funds	279,041	1,091,245	(2,685,543)	1,315,257	-
Total Unrestricted funds	660,849	1,091,245	(2,685,543)	933,449	-

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

24. STATEMENT OF FUNDS (continued)

Restricted funds

John Ellerman Foundation	17,500	-	(17,500)	-	-
Anonymous	3,332	-	(3,332)	-	-
The Rayne Foundation Grant	14,583	-	(14,583)	-	-
Mrs Smith and Mount	10,417	-	(10,417)	-	-
City Bridge	14,500	23,200	(23,200)	(14,500)	-
DfE	-	10,000	-	(10,000)	-
Postcode Lottery	-	10,000	(10,000)	-	-
Esmee Fairbairn Foundation	-	70,000	-	(70,000)	-
Four Acre Trust	-	20,000	-	(20,000)	-
	<u>60,332</u>	<u>133,200</u>	<u>(79,032)</u>	<u>(114,500)</u>	<u>-</u>
Total of funds	<u>721,181</u>	<u>1,224,445</u>	<u>(2,764,575)</u>	<u>818,949</u>	<u>-</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated Funds - all funds	397,121	-	-	(15,313)	381,808
General Funds - all funds	<u>328,319</u>	<u>1,912,564</u>	<u>(1,977,155)</u>	<u>15,313</u>	<u>279,041</u>
Restricted funds					
John Ellerman Foundation	23,333	30,000	(35,833)	-	17,500
Anonymous	6,666	19,993	(23,327)	-	3,332
The Rayne Foundation Grant	14,583	25,000	(25,000)	-	14,583
Mrs Smith and Mount	10,417	25,000	(25,000)	-	10,417
City Bridge	-	34,800	(20,300)	-	14,500
DfE	-	556,897	(556,897)	-	-
Sobell	-	5,000	(5,000)	-	-
Charities Trust	-	1,498	(1,498)	-	-
Clothfound Grant	-	10,000	(10,000)	-	-
	<u>54,999</u>	<u>708,188</u>	<u>(702,855)</u>	<u>-</u>	<u>60,332</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	381,808	-	-	(381,808)	-
General funds	279,041	1,091,245	(2,685,543)	1,315,257	-
	<u>660,849</u>	<u>1,091,245</u>	<u>(2,685,543)</u>	<u>933,449</u>	<u>-</u>
Restricted funds	60,332	133,200	(79,032)	(114,500)	-
	<u>721,181</u>	<u>1,224,445</u>	<u>(2,764,575)</u>	<u>818,949</u>	<u>-</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	397,121	-	-	(15,313)	381,808
General funds	328,319	1,912,564	(1,977,155)	15,313	279,041
	<u>725,440</u>	<u>1,912,564</u>	<u>(1,977,155)</u>	<u>-</u>	<u>660,849</u>
Restricted funds	54,999	708,188	(702,855)	-	60,332
	<u>780,439</u>	<u>2,620,752</u>	<u>(2,680,010)</u>	<u>-</u>	<u>721,181</u>

25. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
<u>-</u>	<u>-</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS
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25. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	933,064	-	933,064
Current assets	703,270	60,332	763,602
Creditors due within one year	(608,677)	-	(608,679)
Creditors due in more than one year	(366,808)	-	(366,808)
	<u>660,849</u>	<u>60,332</u>	<u>721,179</u>