

# PATHWAYS TO HEALTH

England & Wales · Charity number 1082154

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03710277</a>
Registered	2000-08-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pathways to Health Community Base 113 Queens Road Brighton BN1 3XG
Phone	01273234766
Email	<a href="mailto:info@pathwaystohealth.org.uk">info@pathwaystohealth.org.uk</a>
Website	<a href="http://www.pathwaystohealth.org.uk">www.pathwaystohealth.org.uk</a>

## Activities

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**Objects:** THE RELIEF OF SICKNESS AND IN PARTICULAR THAT CAUSED BY SUBSTANCE MISUSE, MENTAL HEALTH PROBLEMS, HEPATITIS C, HIV AND AIDS BY THE PROVISION OF LOW-COST ACUPUNCTURE AND SHIATSU MASSAGE AS COMPLEMENTARY THERAPIES TO ORTHODOX MEDICAL CARE AND TREATMENT. TO ADVANCE EDUCATION ABOUT COMPLEMENTARY THERAPIES FOR THE PUBLIC BENEFIT.

**Activities:** We are a community health project offering an affordable ear acupuncture service for people living in Brighton & Hove and surrounding area who have or are affected by substance dependency, mental health issues and hepatitis/HIV infection. Central to our service delivery is our 'Volunteer programme', offering work experience and training for up to 18 individuals every year.

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE SHOREHAM, AND DISTRICTS OF BRIGHTON, HOVE, AND WORTHING.
- East Sussex
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£78,329	£71,305	-	-
2024-03-31	£73,860	£72,491	-	-
2023-03-31	£68,837	£68,477	-	-
2022-03-31	£58,014	£59,527	-	-
2021-03-31	£48,013	£49,141	-	-

## Trustees

Name	Role	Appointed
Cori Quinell		
Joani Marks		2013-05-02
Keith lordache		2018-07-05
Natalia JAFFE		2026-01-27

**PATHWAYS TO HEALTH**

England & Wales - Charity number 1082154

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# Accounts

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**REGISTERED COMPANY NUMBER: 03710277 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082154**

**CHARITY  
COMMISSION**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**FOR**

**PATHWAYS TO HEALTH**  
**(A COMPANY LIMITED BY GUARANTEE)**

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 16

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principal objective is that of providing and promoting accessible, affordable holistic health care treatments for any person living in East and West Sussex who:

- (i) has themselves or is affected by someone else's substance use
- (ii) is in recovery from drug and or alcohol use
- (iii) has mental and/or emotional health issues
- (iv) is living with and/or affected by HIV
- (v) has any other health issues as may be identified.

Pathways to Health has met the above objective by providing ear acupuncture treatments to the above listed client groups who do not usually have access to such services because of prohibitive costs and lack of information.

**Mission statement**

Pathways to Health works with people with drug and alcohol and mental health issues. We provide acupuncture as a therapeutic service that supports people at all stages of their recovery journey. Our service is open to everyone and enables individuals and their families to overcome addiction, sustain their recovery and make positive changes in their lives. Underpinning our work is our belief in building and creating positive, sustainable and supportive recovery communities. We are a community health resource for all those living in Brighton, Hove, East and West Sussex.

Central to our service is our Volunteer Programme. We offer practical, supportive work experience and training opportunities for individuals to work as part of the staff team. Volunteers are an integral part of this project and make up the majority of the staff team. We positively encourage service users to get involved in all aspects of the organisation and they make up one third of our team, holding Trustee, practitioner and clinic volunteer positions. Around 25 volunteers work with us every year - half of whom have no paid employment, and one third are young people. Volunteering can enable individuals to make positive life changes and 'move on' into paid work, other volunteering roles or further education and training.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The objects of the charity are specifically for the public benefit, to advance the education about the benefits of complementary therapies for drug and alcohol detoxification, for mental health and emotional problems, for Hepatitis C and HIV/AIDS and any other related health problems by undertaking research, providing training, organising outreach activities, holding seminars and conferences and liaising with voluntary and statutory bodies.

**Volunteers**

This year a team of 22 individuals worked with Pathways to health this year in the clinics and in the office.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Pathways to health runs a community auricular (ear) acupuncture service that is open to all and specialises in treating people with and/or affected by substance use and mental health issues.

This year we have been working in partnership with Oasis and CGL (Change Grow Live)

This year 3,000 treatments have been given with 614 people attending one of our four weekly clinics based at:

Tuesdays: 10.30am - 12.30pm at Unitarian Church

Tuesdays: 1 - 2pm at Oasis (for Women with Drug and Alcohol issues registered with CGL)

Thursdays: 11am - 1pm at Richmond House, CGL Adult Drug and Alcohol Services

Fridays: 4pm - 7pm at Cornerstone Community Centre

**FINANCIAL REVIEW**

**Financial position**

The charity achieved a surplus for the year of £7,024 (2024 : deficit £243) and this has been added to the reserves brought forward of £36,595 to leave reserves of £43,619 to be carried forward.

**Investment policy and objectives**

The Trustees may invest the funds of the company not immediately required for its purposes in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum of Association.

**Reserves policy**

The Reserves Policy as agreed by Board of Trustees is to hold approximately 3 months expenditure as reserve which currently equates to £18,500. In addition a Designated Reserve of £23,061 is kept to cover redundancy costs accrued by the charity to date.

**Asset Cover for Funds**

The Trustees consider that the assets of the charity are sufficient to meet the charity's objectives on a fund by fund basis.

**FUTURE PLANS**

Due to a significant reduction in funding for the year ahead (2025-26) - primarily the loss of statutory funding from Brighton and Hove City Council, CGL and Oasis, the Trustees have implemented a restructure of the organisation 'core costs' in order to ensure the project is financially viable and 'service delivery' is preserved. The post of Project Co-ordinator will be discontinued and a new post of Project Administrator will be created. In the first quarter (April - June) there will be a reduction in service - running two weekly clinics - with the aim of restoring this to four clinics once sufficient funding is secured during the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Pathways to Health was incorporated as a company limited by guarantee (registered number 3710277) on 9 February 1999. The governing document is the Memorandum and Articles of the Association dated 4 August 2000.

**Induction and training of trustees**

Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company. Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required

**Trustees**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company.

**Related parties**

There are no related parties.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03710277 (England and Wales)

**Registered Charity number**

1082154

**Registered office**

Community Base  
113 Quenns Road  
Brighton  
East Sussex  
BN1 3XG

**Trustees**

M C Quinnell  
Ms J Marks  
K Iordache  
D T McNamara

**Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Griffith Smith Farrington Webb  
47 Old Steine  
Brighton  
BN1 1NW

**Bankers**

CafCash Ltd  
PO Box 289  
West Malling  
Kent  
ME19 4TA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pathways to Health for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 30/4/25 ..... and signed on its behalf by:

..... J Marks .....  
Ms J Marks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PATHWAYS TO HEALTH**

**Independent examiner's report to the trustees of Pathways to Health ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: ..... 29 May 2025 .....

**PATHWAYS TO HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	6,433	-	6,433	8,544
<b>Charitable activities</b>					
Holistic health care	5	17,870	52,192	70,062	63,838
Other trading activities	3	567	-	567	539
Investment income	4	1,267	-	1,267	939
<b>Total</b>		<u>26,137</u>	<u>52,192</u>	<u>78,329</u>	<u>73,860</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	460	-	460	444
<b>Charitable activities</b>					
Holistic health care	7	17,200	52,192	69,392	72,491
Support costs		1,453	-	1,453	1,168
<b>Total</b>		<u>19,113</u>	<u>52,192</u>	<u>71,305</u>	<u>74,103</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,024	-	7,024	(243)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,595	-	36,595	36,838
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>43,619</u></u>	<u><u>-</u></u>	<u><u>43,619</u></u>	<u><u>36,595</u></u>

The notes form part of these financial statements

**PATHWAYS TO HEALTH (REGISTERED NUMBER: 03710277)**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	14	209	-	209	760
Cash at bank and in hand		46,235	-	46,235	47,996
		<u>46,444</u>	<u>-</u>	<u>46,444</u>	<u>48,756</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(2,825)	-	(2,825)	(12,161)
		<u>43,619</u>	<u>-</u>	<u>43,619</u>	<u>36,595</u>
<b>NET CURRENT ASSETS</b>					
		<u>43,619</u>	<u>-</u>	<u>43,619</u>	<u>36,595</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>43,619</u>	<u>-</u>	<u>43,619</u>	<u>36,595</u>
<b>NET ASSETS</b>					
		<u>43,619</u>	<u>-</u>	<u>43,619</u>	<u>36,595</u>
<b>FUNDS</b>					
Unrestricted funds	16			<u>43,619</u>	<u>36,595</u>
<b>TOTAL FUNDS</b>					
				<u>43,619</u>	<u>36,595</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....3.0.4.25..... and were signed on its behalf by:

  
.....  
J Marks - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable are credited to income in the period to which they relate, except where the donor imposes restrictions on the timing of expenditure in which case the grant is treated as deferred. Grants relating to later periods are treated as deferred income.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Other income, including investment income and course income, is recorded on an accruals basis.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure has been classified under headings that aggregate all costs related to the category :

- a). Costs of generating funds are those costs incurred in attracting voluntary income and fees.
- b). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- c). Support costs include mainly governance costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight line basis over their useful economic lives as follows :

Office equipment - 3 years.

Furniture - 4 years.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	2,946	4,498
Grants	-	500
HMRC online filing incentive	3,487	3,546
	<u>6,433</u>	<u>8,544</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Magic Little Grants	-	500
	<u>-</u>	<u>500</u>

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Room hire	567	539
	<u>567</u>	<u>539</u>

**4. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	1,267	939
	<u>1,267</u>	<u>939</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2025	2024
	Activity	£	£
Client contributions	Holistic health care	12,973	13,551
Service contracts	Holistic health care	4,897	5,720
Grants	Holistic health care	52,192	44,567
		<u>70,062</u>	<u>63,838</u>

The following grants were received in the year and are being carried forward to the year ended 31 March 2026 as deferred income :

	2025	2024
	£	£
The Southall Trust	1,500	1,500
Brighton District Nursing Association Trust	-	2,500
Oasis Project	-	2,398
The Chalk Cliff Trust	-	2,000
Awards for All	-	1,667
Trusthouse Charitable Foundation	-	798

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Albert Hunt Trust	3,000	2,000
Awards for All	1,666	8,328
Brighton and Hove City Council	12,000	-
Brighton District Nursing Association Trust	6,000	2,500
CGL (Change Grow Live)	10,000	10,000
The Chalk Cliff Trust	2,000	5,000
The Ernest Kleinwort Charitable Trust	5,000	4,000
The Lawson Trust	-	1,747
The Rainbow Foundation	2,728	-
The Schreier Foundation	-	2,500
The Southall Trust	3,000	1,500
Sussex Community Foundation	-	3,000
Trusthouse Charitable Foundation	798	3,992
Westoute Fund	6,000	-
	<u>52,192</u>	<u>44,567</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2025	2024
	£	£
Advertising and fundraising	460	444

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Holistic health care	69,392	-	69,392
Support costs	-	1,453	1,453
	<u>69,392</u>	<u>1,453</u>	<u>70,845</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Acupuncture	21,366	25,622
Needles	1,052	1,645
Supervision and training	100	551
Refreshments	366	507
Clinical supplies	180	187
Travel	1,119	1,220
Insurance	410	390
Development Co-ordinator	35,414	32,542
Printing, postage and Stationery	416	342
Rent and rates	5,669	6,387
Telephone	72	144
Bank charges	74	61
IT costs	710	303
Finance officer	1,140	1,300
Pension contributions	1,304	1,290
	<u>69,392</u>	<u>72,491</u>

**9. SUPPORT COSTS**

	Governance costs
	£
Support costs	1,453

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	2025 Support costs £	2024 Total activities £
Independent examination	744	738
Subscriptions and filing fee	709	430
	<hr/>	<hr/>
	1,453	1,168
	<hr/>	<hr/>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**11. STAFF COSTS**

Staff costs during the year were as follows:

	2025 £	2024 £
Salaries and wages	43,463	43,885
Employer's national insurance	3,487	3,546
Pension costs	1,304	1,282

The average monthly headcount was 2 (2024 : 2).

The charity consider its key management personnel to be the trustees and the project co-ordinator. Total employment benefits to its key management personnel was £32,449 (2024 £31,395).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,544	-	8,544
<b>Charitable activities</b>			
Holistic health care	19,271	44,567	63,838
Other trading activities	539	-	539
Investment income	939	-	939
	<hr/>	<hr/>	<hr/>
<b>Total</b>	29,293	44,567	73,860
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	444	-	444

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Holistic health care	27,924	44,567	72,491
Support costs	1,168	-	1,168
<b>Total</b>	<u>29,536</u>	<u>44,567</u>	<u>74,103</u>
<b>NET INCOME/(EXPENDITURE)</b>	(243)	-	(243)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	36,838	-	36,838
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>36,595</u></u>	<u><u>-</u></u>	<u><u>36,595</u></u>

**13. TANGIBLE FIXED ASSETS**

	Office Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Prepayments	209	245
Accrued income	-	515
	<u>209</u>	<u>760</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Accrued expenses	1,325	1,298
Funding in advance	1,500	10,863
	<u>2,825</u>	<u>12,161</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	13,534	7,024	20,558
Designated Redundancy Fund	23,061	-	23,061
	<u>36,595</u>	<u>7,024</u>	<u>43,619</u>
<b>TOTAL FUNDS</b>	<u>36,595</u>	<u>7,024</u>	<u>43,619</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,137	(19,113)	7,024
<b>Restricted funds</b>			
The Albert Hunt Trust	3,001	(3,001)	-
Awards for All	1,666	(1,666)	-
Brighton and Hove City Council	12,000	(12,000)	-
Brighton District Nursing Association Trust	6,000	(6,000)	-
CGL (Change Grow Live)	9,999	(9,999)	-
The Chalk Cliff Trust	2,000	(2,000)	-
The Ernest Kleinwort Charitable Trust	5,000	(5,000)	-
The Rainbow Foundation	2,728	(2,728)	-
The Southall Trust	3,000	(3,000)	-
Trusthouse Charitable Foundation	798	(798)	-
Westoute Fund	6,000	(6,000)	-
	<u>52,192</u>	<u>(52,192)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>78,329</u>	<u>(71,305)</u>	<u>7,024</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	13,777	(243)	13,534
Designated Redundancy Fund	23,061	-	23,061
	<u>36,838</u>	<u>(243)</u>	<u>36,595</u>
<b>TOTAL FUNDS</b>	<u>36,838</u>	<u>(243)</u>	<u>36,595</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,293	(29,536)	(243)
<b>Restricted funds</b>			
The Albert Hunt Trust	2,000	(2,000)	-
Awards for All	8,328	(8,328)	-
Brighton District Nursing Association Trust	2,500	(2,500)	-
CGL (Change Grow Live)	10,000	(10,000)	-
The Chalk Cliff Trust	5,000	(5,000)	-
The Ernest Kleinwort Charitable Trust	4,000	(4,000)	-
The Lawson Trust	1,747	(1,747)	-
The Schreier Foundation	2,500	(2,500)	-
The Southall Trust	1,500	(1,500)	-
Sussex Community Foundation	3,000	(3,000)	-
Trusthouse Charitable Foundation	3,992	(3,992)	-
	<u>44,567</u>	<u>(44,567)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>73,860</u>	<u>(74,103)</u>	<u>(243)</u>

The purpose of each restricted funding was as follows:

- 1).The Albert Hunt Trust - clinic based at The Unitarian clinic
- 2).Awards for All - The Ledward Centre clinic
- 3).Brighton and Hove City Council - clinic based at Richmond House and core costs
- 4).Brighton District Nursing Association Trust - clinic based at Cornerstone Community Centre
- 5).CGL (Change Grow Live) - clinic based at Richmond House
- 6).The Chalk Cliff Trust - clinic based at The Unitarian Church
- 7).The Ernest Kleinwort Charitable Trust - Project Co-ordinator post

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. MOVEMENT IN FUNDS - continued**

8).The Rainbow Foundation - The Ledward Centre clinic

9).The Southall Trust - clinic based at The Unitarian Church

10).Trusthouse Charitable Trust - clinic based at Oasis

11).Westoute Fund - Project Co-ordinator post

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**PATHWAYS TO HEALTH**

England & Wales - Charity number 1082154

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# Accounts

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REGISTERED COMPANY NUMBER: 03710277 (England and Wales)  
REGISTERED CHARITY NUMBER: 1082154

CHARITY  
COMMISSION

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**PATHWAYS TO HEALTH**  
**(A COMPANY LIMITED BY GUARANTEE)**

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 16

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principal objective is that of providing and promoting accessible, affordable holistic health care treatments for any person living in East and West Sussex who:

- (i) has themselves or is affected by someone else's substance use
- (ii) is in recovery from drug and or alcohol use
- (iii) has mental and/or emotional health issues
- (iv) is living with and/or affected by HIV
- (v) has any other health issues as may be identified.

Pathways to Health has met the above objective by providing ear acupuncture treatments to the above listed client groups who do not usually have access to such services because of prohibitive costs and lack of information.

**Mission statement**

Pathways to Health works with people with drug and alcohol and mental health issues. We provide acupuncture as a therapeutic service that supports people at all stages of their recovery journey. Our service is open to everyone and enables individuals and their families to overcome addiction, sustain their recovery and make positive changes in their lives. Underpinning our work is our belief in building and creating positive, sustainable and supportive recovery communities. We are a community health resource for all those living in Brighton, Hove, East and West Sussex.

Central to our service is our Volunteer Programme. We offer practical, supportive work experience and training opportunities for individuals to work as part of the staff team. Volunteers are an integral part of this project and make up the majority of the staff team. We positively encourage service users to get involved in all aspects of the organisation and they make up one third of our team, holding Trustee, practitioner and clinic volunteer positions. Around 25 volunteers work with us every year - half of whom have no paid employment, and one third are young people. Volunteering can enable individuals to make positive life changes and 'move on' into paid work, other volunteering roles or further education and training.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The objects of the charity are specifically for the public benefit, to advance the education about the benefits of complementary therapies for drug and alcohol detoxification, for mental health and emotional problems, for Hepatitis C and HIV/AIDS and any other related health problems by undertaking research, providing training, organising outreach activities, holding seminars and conferences and liaising with voluntary and statutory bodies.

**Volunteers**

This year a team of 22 individuals worked with Pathways to health this year in the clinics and in the office.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Pathways to health runs a community auricular (ear) acupuncture service that is open to all and specialises in treating people with and/or affected by substance use and mental health issues.

This year we have been working in partnership with Cascade, Oasis, CGL and TransSober to extend our reach for people in recovery in all communities.

This year 3,804 treatments have been given with 900 people attending one of our clinics.

Tuesdays: 10.30am and 11.30am at Unitarian Church

Tuesdays: 1 - 2pm at Oasis (for Women with Drug and Alcohol issues registered with CGL)

Tuesdays: 5.30pm - 7pm at The Ledward Centre (for trans and non-binary people)

Wednesdays: 2pm to 4pm at Cascade Creative Recovery Service

Thursdays: 11am - 1pm at CGL Richmond House (Adult Drug and Alcohol Service)

Fridays: 4pm - 7pm at Cornerstone Community Centre

**FINANCIAL REVIEW**

**Financial position**

The charity achieved incurred a deficit for the year of £243 (2023 : surplus £360) and this has been deducted from the reserves brought forward of £36,838 to leave reserves of £36,595 to be carried forward.

**Investment policy and objectives**

The Trustees may invest the funds of the company not immediately required for its purposes in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum of Association.

**Reserves policy**

The Reserves Policy as agreed by Board of Trustees is to hold approximately 3 months expenditure as reserve which currently equates to £18,500. In addition a Designated Reserve of £23,061 is kept to cover redundancy costs accrued by the charity to date.

**Asset Cover for Funds**

The Trustees consider that the assets of the charity are sufficient to meet the charity's objectives on a fund by fund basis.

**FUTURE PLANS**

During the year ahead we plan to continue running all current services and maintain partnerships working with statutory and community substance use and mental health services to ensure people have access to 'in-person' support groups in the coming year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Pathways to Health was incorporated as a company limited by guarantee (registered number 3710277) on 9 February 1999. The governing document is the Memorandum and Articles of the Association dated 4 August 2000.

**Induction and training of trustees**

Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company. Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required

**Trustees**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company.

**Related parties**

There are no related parties.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03710277 (England and Wales)

**Registered Charity number**

1082154

**Registered office**

Community Base  
113 Quenns Road  
Brighton  
East Sussex  
BN1 3XG

**Trustees**

M C Quinnell  
Ms J Marks  
K Iordache  
D T McNamara

**Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Griffith Smith Farrington Webb  
47 Old Steine  
Brighton  
BN1 1NW

**Bankers**

CafCash Ltd  
PO Box 289  
West Malling  
Kent  
ME19 4TA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pathways to Health for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

Joani Marks 14/4/24  
Ms J Marks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PATHWAYS TO HEALTH**

**Independent examiner's report to the trustees of Pathways to Health ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: 15<sup>th</sup> May 2024

**PATHWAYS TO HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	8,544	-	8,544	4,992
<b>Charitable activities</b>					
Holistic health care	5	19,271	44,567	63,838	63,266
Other trading activities	3	539	-	539	500
Investment income	4	939	-	939	79
<b>Total</b>		<u>29,293</u>	<u>44,567</u>	<u>73,860</u>	<u>68,837</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	444	-	444	310
<b>Charitable activities</b>					
Holistic health care	7	27,924	44,567	72,491	66,747
Support costs		1,168	-	1,168	1,420
<b>Total</b>		<u>29,536</u>	<u>44,567</u>	<u>74,103</u>	<u>68,477</u>
<b>NET INCOME/(EXPENDITURE)</b>		(243)	-	(243)	360
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,838	-	36,838	36,478
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>36,595</u>	<u>-</u>	<u>36,595</u>	<u>36,838</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	14	760	-	760	209
Cash at bank and in hand		47,996	-	47,996	46,949
		<u>48,756</u>	<u>-</u>	<u>48,756</u>	<u>47,158</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(12,161)	-	(12,161)	(10,320)
		<u>36,595</u>	<u>-</u>	<u>36,595</u>	<u>36,838</u>
<b>NET CURRENT ASSETS</b>					
		<u>36,595</u>	<u>-</u>	<u>36,595</u>	<u>36,838</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>36,595</u>	<u>-</u>	<u>36,595</u>	<u>36,838</u>
<b>NET ASSETS</b>					
		<u>36,595</u>	<u>-</u>	<u>36,595</u>	<u>36,838</u>
<b>FUNDS</b>					
Unrestricted funds	16			<u>36,595</u>	<u>36,838</u>
<b>TOTAL FUNDS</b>					
				<u>36,595</u>	<u>36,838</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

*J. Marks*  
.....  
J Marks - Trustee

14/5/24

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable are credited to income in the period to which they relate, except where the donor imposes restrictions on the timing of expenditure in which case the grant is treated as deferred. Grants relating to later periods are treated as deferred income.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Other income, including investment income and course income, is recorded on an accruals basis.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure has been classified under headings that aggregate all costs related to the category :

- a). Costs of generating funds are those costs incurred in attracting voluntary income and fees.
- b). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- c). Support costs include mainly governance costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight line basis over their useful economic lives as follows :

Office equipment - 3 years.

Furniture - 4 years.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	4,498	1,567
Grants	500	500
HMRC online filing incentive	3,546	2,925
	<u>8,544</u>	<u>4,992</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Magic Little Grants	<u>500</u>	<u>500</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Room hire	<u>539</u>	<u>500</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>939</u>	<u>79</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
		£	£
Client contributions	Holistic health care	13,551	10,606
Courses	Holistic health care	5,720	21,773
Grants	Holistic health care	44,567	30,887
		<u>63,838</u>	<u>63,266</u>

The following grants were received in the year and are being carried forward to the year ended 31 March 2025 as deferred income :

	2024	2023
	£	£
The Lawson Trust	-	1,747
Brighton District Nursing Association Trust	2,500	-
Oasis Project	2,398	2,398
The Chalk Cliff Trust	2,000	5,000
Awards for All	1,667	-
Trusthouse Charitable Foundation	798	-
The Southall Trust	1,500	-

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The Albert Hunt Trust	2,000	2,000
Awards for All	8,328	9,988
Brighton District Nursing Association Trust	2,500	5,659
CGL (Change Grow Live)	10,000	-
The Chalk Cliff Trust	5,000	5,000
The Ernest Kleinwort Charitable Trust	4,000	3,000
The Lawson Trust	1,747	5,240
The Schreier Foundation	2,500	-
The Southall Trust	1,500	-
Sussex Community Foundation	3,000	-
Trusthouse Charitable Foundation	3,992	-
	<u>44,567</u>	<u>30,887</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Advertising and fundraising	444	310

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Holistic health care	72,491	-	72,491
Support costs	-	1,168	1,168
	<u>72,491</u>	<u>1,168</u>	<u>73,659</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Acupuncture	25,622	26,792
Needles	1,645	1,000
Supervision and training	551	54
Refreshments	507	207
Clinical supplies	187	176
Travel	1,220	1,098
Insurance	390	133
Development Co-ordinator	32,542	27,479
Printing, postage and Stationery	342	299
Rent and rates	6,387	6,447
Telephone	144	141
Bank charges	61	73
IT costs	303	435
Finance officer	1,300	1,100
Pension contributions	1,290	1,313
	<u>72,491</u>	<u>66,747</u>

**9. SUPPORT COSTS**

	Governance costs
	£
Support costs	<u>1,168</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	2024 Support costs £	2023 Total activities £
Independent examination	738	720
Subscriptions and filing fee	430	700
	<u>1,168</u>	<u>1,420</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**11. STAFF COSTS**

Staff costs during the year were as follows:

	2024 £	2023 £
Salaries and wages	43,885	51,411
Employer's national insurance	3,546	2,958
Pension costs	1,282	1,117

The average monthly headcount was 2 (2023 : 4).

The charity consider its key management personnel to be the trustees and the project co-ordinator. Total employment benefits to its key management personnel was £31,395 (2023 £28,426).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,992	-	4,992
<b>Charitable activities</b>			
Holistic health care	32,379	30,887	63,266
Other trading activities	500	-	500
Investment income	79	-	79
<b>Total</b>	<u>37,950</u>	<u>30,887</u>	<u>68,837</u>
<b>EXPENDITURE ON</b>			
Raising funds	310	-	310

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Holistic health care	35,860	30,887	66,747
Support costs	1,420	-	1,420
<b>Total</b>	<u>37,590</u>	<u>30,887</u>	<u>68,477</u>
<b>NET INCOME</b>	360	-	360
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	36,478	-	36,478
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>36,838</u>	<u>-</u>	<u>36,838</u>

**13. TANGIBLE FIXED ASSETS**

	Office Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>DEPRECIATION</b>			
At 1 April 2023 and 31 March 2024	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Prepayments	245	209
Accrued income	515	-
	<u>760</u>	<u>209</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Accrued expenses	1,298	1,175
Funding in advance	10,863	9,145
	<u>12,161</u>	<u>10,320</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	13,777	(243)	13,534
Designated Redundancy Fund	23,061	-	23,061
	<u>36,838</u>	<u>(243)</u>	<u>36,595</u>
<b>TOTAL FUNDS</b>	<u>36,838</u>	<u>(243)</u>	<u>36,595</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,293	(29,536)	(243)
<b>Restricted funds</b>			
The Albert Hunt Trust	2,000	(2,000)	-
Awards for All	8,328	(8,328)	-
Brighton District Nursing Association Trust	2,500	(2,500)	-
CGL (Change Grow Live)	10,000	(10,000)	-
The Chalk Cliff Trust	5,000	(5,000)	-
The Ernest Kleinwort Charitable Trust	4,000	(4,000)	-
The Lawson Trust	1,747	(1,747)	-
The Schreier Foundation	2,500	(2,500)	-
The Southall Trust	1,500	(1,500)	-
Sussex Community Foundation	3,000	(3,000)	-
Trusthouse Charitable Foundation	3,992	(3,992)	-
	<u>44,567</u>	<u>(44,567)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>73,860</u>	<u>(74,103)</u>	<u>(243)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	18,478	360	(5,061)	13,777
Designated Redundancy Fund	18,000	-	5,061	23,061
	<u>36,478</u>	<u>360</u>	<u>-</u>	<u>36,838</u>
<b>TOTAL FUNDS</b>	<u>36,478</u>	<u>360</u>	<u>-</u>	<u>36,838</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,950	(37,590)	360
<b>Restricted funds</b>			
The Albert Hunt Trust	2,000	(2,000)	-
Awards for All	9,988	(9,988)	-
Brighton District Nursing Association Trust	5,659	(5,659)	-
The Chalk Cliff Trust	5,000	(5,000)	-
The Ernest Kleinwort Charitable Trust	3,000	(3,000)	-
The Lawson Trust	5,240	(5,240)	-
	<u>30,887</u>	<u>(30,887)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>68,837</u>	<u>(68,477)</u>	<u>360</u>

The purpose of each restricted funding was as follows:

- 1). The Albert Hunt Trust - Cascade clinic.
- 2). Awards for All - The Ledward Centre clinic.
- 3). Brighton District Nursing Association Trust - clinic based at The Unitarian Church.
- 4). CGL (Change Grow Live) - Clinic based at Richmond House.
- 5). The Chalk Cliff Trust - Cascade clinic.
- 6). The Ernest Kleinwort Charitable Trust - Project Co-ordinator post.
- 7). The Lawson Trust - clinic based at The Unitarian Church.
- 8). The Schreier Foundation - Cascade clinic.
- 9). The Southall Trust - clinic based at The Unitarian Church.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

10). Sussex Community Foundation - clinic based at Cornerstone Community Centre.

11). Trusthouse Charitable Foundation - Oasis clinic.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**PATHWAYS TO HEALTH**

England & Wales - Charity number 1082154

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# Accounts

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REGISTERED COMPANY NUMBER: 03710277 (England and Wales)  
REGISTERED CHARITY NUMBER: 1082154

CHARITY  
COMMISSION

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**PATHWAYS TO HEALTH**  
**(A COMPANY LIMITED BY GUARANTEE)**

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**PATHWAYS TO HEALTH**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 16

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principal objective is that of providing and promoting accessible, affordable holistic health care treatments for any person living in East and West Sussex who:

- (i) has themselves or is affected by someone else's substance use
- (ii) is in recovery from drug and or alcohol use
- (iii) has mental and/or emotional health issues
- (iv) is living with and/or affected by HIV
- (v) has any other health issues as may be identified.

Pathways to Health has met the above objective by providing ear acupuncture treatments to the above listed client groups who do not usually have access to such services because of prohibitive costs and lack of information.

**Mission statement**

Pathways to Health works with people with drug and alcohol and mental health issues. We provide acupuncture as a therapeutic service that supports people at all stages of their recovery journey. Our service is open to everyone and enables individuals and their families to overcome addiction, sustain their recovery and make positive changes in their lives. Underpinning our work is our belief in building and creating positive, sustainable and supportive recovery communities. We are a community health resource for all those living in Brighton, Hove, East and West Sussex.

Central to our service is our Volunteer Programme. We offer practical, supportive work experience and training opportunities for individuals to work as part of the staff team. Volunteers are an integral part of this project and make up the majority of the staff team. We positively encourage service users to get involved in all aspects of the organisation and they make up one third of our team, holding Trustee, practitioner and clinic volunteer positions. Around 25 volunteers work with us every year - half of whom have no paid employment, and one third are young people. Volunteering can enable individuals to make positive life changes and 'move on' into paid work, other volunteering roles or further education and training.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The objects of the charity are specifically for the public benefit, to advance the education about the benefits of complementary therapies for drug and alcohol detoxification, for mental health and emotional problems, for Hepatitis C and HIV/AIDS and any other related health problems by undertaking research, providing training, organising outreach activities, holding seminars and conferences and liaising with voluntary and statutory bodies.

**Volunteers**

This year a team of 22 individuals worked with Pathways to health this year in the clinics and in the office.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Pathways to health runs a community auricular (ear) acupuncture service that is open to all and specialises in treating people with and/or affected by substance use and mental health issues.

This year we have been working in partnership with Cascade, Oasis, CGL and TransSober to extend our reach for people in recovery in all communities.

This year 2,750 treatments have been given with 670 people attending one of our clinics.

Weekly clinics run this year:

Tuesdays: 10.30am and 11.30am at Unitarian Church

Tuesdays: 1 - 2pm at Oasis (for Women with Drug and Alcohol issues registered with CGL)

Tuesdays: 6 - 7pm at The Queery (for trans and non-binary people) from January 2023

Wednesdays: 2pm to 4pm at Cascade Creative Recovery Service

Fridays: 4pm - 7pm at Cornerstone Community Centre

Tuesdays & Fridays: 2 groups for East Sussex Substance Use (ADDER) service users based in Hastings

**FINANCIAL REVIEW**

**Financial position**

The charity achieved a surplus for the year of £360 (2022 : deficit £1,513) and this has been added to the reserves brought forward of £36,478 to leave reserves of £36,838 to be carried forward.

**Investment policy and objectives**

The Trustees may invest the funds of the company not immediately required for its purposes in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum of Association.

**Reserves policy**

The Reserves Policy as agreed by Board of Trustees is to hold approximately 3 months expenditure as reserve which currently equates to £17,500. In addition a Designated Reserve of £18,000 is kept to cover redundancy costs accrued by the charity to date.

**Asset Cover for Funds**

The Trustees consider that the assets of the charity are sufficient to meet the charity's objectives on a fund by fund basis.

**FUTURE PLANS**

During the year ahead we plan to continue running all current services and maintain partnerships working with statutory and community substance use and mental health services to ensure people have access to 'in-person' support groups in the coming year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Pathways to Health was incorporated as a company limited by guarantee (registered number 3710277) on 9 February 1999. The governing document is the Memorandum and Articles of the Association dated 4 August 2000.

**Induction and training of trustees**

Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company. Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required

**Trustees**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company.

**Related parties**

There are no related parties.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03710277 (England and Wales)

**Registered Charity number**

1082154

**Registered office**

Community Base  
113 Quenns Road  
Brighton  
East Sussex  
BN1 3XG

**Trustees**

M C Quinnell  
Ms J Marks  
K Iordache  
D T McNamara  
Ms A A G Munday (resigned 9.11.22)

**Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Griffith Smith Farrington Webb  
47 Old Steine  
Brighton  
BN1 1NW

**Bankers**

CafCash Ltd  
PO Box 289  
West Malling  
Kent  
ME19 4TA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pathways to Health for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20/6/23 and signed on its behalf by:

J. Marks  
Ms J Marks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PATHWAYS TO HEALTH**

**Independent examiner's report to the trustees of Pathways to Health ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

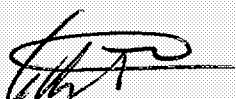
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: ..... 19<sup>th</sup> July 2023

**PATHWAYS TO HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,992	-	4,992	8,589
<b>Charitable activities</b>					
Holistic health care		32,379	30,887	63,266	49,018
Other trading activities	3	500	-	500	407
Investment income	4	79	-	79	-
<b>Total</b>		<u>37,950</u>	<u>30,887</u>	<u>68,837</u>	<u>58,014</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	310	-	310	285
<b>Charitable activities</b>	7				
Holistic health care		35,860	30,887	66,747	58,546
Support costs		1,420	-	1,420	696
<b>Total</b>		<u>37,590</u>	<u>30,887</u>	<u>68,477</u>	<u>59,527</u>
<b>NET INCOME/(EXPENDITURE)</b>		360	-	360	(1,513)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		36,478	-	36,478	37,991
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>36,838</u>	<u>-</u>	<u>36,838</u>	<u>36,478</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	14	209	-	209	578
Cash at bank and in hand		46,949	-	46,949	45,397
		<u>47,158</u>	<u>-</u>	<u>47,158</u>	<u>45,975</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(10,320)	-	(10,320)	(9,497)
		<u>36,838</u>	<u>-</u>	<u>36,838</u>	<u>36,478</u>
<b>NET CURRENT ASSETS</b>					
		<u>36,838</u>	<u>-</u>	<u>36,838</u>	<u>36,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>36,838</u>	<u>-</u>	<u>36,838</u>	<u>36,478</u>
<b>NET ASSETS</b>					
		<u>36,838</u>	<u>-</u>	<u>36,838</u>	<u>36,478</u>
<b>FUNDS</b>					
Unrestricted funds	16			36,838	36,478
<b>TOTAL FUNDS</b>					
				<u>36,838</u>	<u>36,478</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20.6.23 and were signed on its behalf by:

J. Marks  
J Marks - Trustee

The notes form part of these financial statements

## **PATHWAYS TO HEALTH**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable are credited to income in the period to which they relate, except where the donor imposes restrictions on the timing of expenditure in which case the grant is treated as deferred. Grants relating to later periods are treated as deferred income.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Other income, including investment income and course income, is recorded on an accruals basis.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure has been classified under headings that aggregate all costs related to the category :

- a). Costs of generating funds are those costs incurred in attracting voluntary income and fees.
- b). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- c). Support costs include mainly governance costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### **Tangible fixed assets**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight line basis over their useful economic lives as follows :

Office equipment - 3 years.

Furniture - 4 years.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	1,567	2,267
Grants	500	4,384
HMRC online filing incentive	2,925	1,938
	<u>4,992</u>	<u>8,589</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
HMRC JRS Grant	-	1,884
The Schreier Foundation	-	1,000
Arnold Clark Community Fund	-	1,000
Postcode Community Trust	-	500
Magic Little Grants	500	-
	<u>500</u>	<u>4,384</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Room hire	<u>500</u>	<u>407</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	79	-
	<u>79</u>	<u>-</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Client contributions	10,606	12,080
Courses	21,773	5,030
Grants	30,887	31,908
	<u>63,266</u>	<u>49,018</u>

The following grants were received in the year and are being carried forward to the year ended 31 March 2024 as deferred income :

	2023	2022
	£	£
Lawson Trust	1,747	-
Brighton District Nursing Association Trust (BDNAT)	-	1,659
Oasis Project	2,398	-
The Chalk Cliff Trust	5,000	5,000
Community Fundraising	-	738

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Awards for All	9,988	9,794
Brighton District Nursing Association Trust (BDNAT)	5,659	6,827
The Ernest Kleinwort Charitable Trust	3,000	5,000
The Henry Smith Charity	-	5,000
Lawson Trust	5,240	4,287
The Chalk Cliff Trust	5,000	-
The Albert Hunt Trust	2,000	1,000
	<u>30,887</u>	<u>31,908</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Advertising and fundraising	310	285
	<u>310</u>	<u>285</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Holistic health care	66,747	-	66,747
Support costs	-	1,420	1,420
	<u>66,747</u>	<u>1,420</u>	<u>68,167</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Acupuncture	26,792	22,252
Needles	1,000	1,366
Qi Gong	-	451
Supervision and training	54	33
Refreshments	207	503
Clinical supplies	176	134
Travel	1,098	1,098
Insurance	133	133
Development Co-ordinator	27,479	22,854
Printing, postage and Stationery	299	353
Rent and rates	6,447	6,757
Telephone	141	144
Bank charges	73	97
IT costs	435	258
Finance officer	1,100	1,166
Pension contributions	1,313	947
	<u>66,747</u>	<u>58,546</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. SUPPORT COSTS**

	Governance costs £ <u>1,420</u>
Support costs	

Support costs, included in the above, are as follows:

	2023 Support costs £	2022 Total activities £
Independent examination	720	580
Subscriptions and filing fee	700	116
	<u>1,420</u>	<u>696</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**11. STAFF COSTS**

Staff costs during the year were as follows:

	2023 £	2022 £
Salaries and wages	51,411	31,563
Employer's national insurance	2,958	1,937
Pension costs	1,117	947

The average monthly headcount was 4 (2022 : 2).

The charity consider its key management personnel to be the trustees and the project co-ordinator. Total employment benefits to its key management personnel was £28,426 (2022 £23,489).

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,589	-	8,589
<b>Charitable activities</b>			
Holistic health care	17,110	31,908	49,018
Other trading activities	407	-	407
<b>Total</b>	<u>26,106</u>	<u>31,908</u>	<u>58,014</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	285	285
<b>Charitable activities</b>			
Holistic health care	26,923	31,623	58,546
Support costs	696	-	696
<b>Total</b>	<u>27,619</u>	<u>31,908</u>	<u>59,527</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,513)	-	(1,513)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	37,991	-	37,991
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>36,478</u>	<u>-</u>	<u>36,478</u>

**13. TANGIBLE FIXED ASSETS**

	Office Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>DEPRECIATION</b>			
At 1 April 2022 and 31 March 2023	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments	209	209
Accrued income	-	369
	<u>209</u>	<u>578</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Accrued expenses	1,175	2,100
Funding in advance	9,145	7,397
	<u>10,320</u>	<u>9,497</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	18,478	360	(5,061)	13,777
Designated Redundancy Fund	18,000	-	5,061	23,061
	<u>36,478</u>	<u>360</u>	<u>-</u>	<u>36,838</u>
<b>TOTAL FUNDS</b>	<u>36,478</u>	<u>360</u>	<u>-</u>	<u>36,838</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,950	(37,590)	360
<b>Restricted funds</b>			
Brighton District Nursing Association Trust (BDNAT)	5,659	(5,659)	-
The Ernest Kleinwort Charitable Trust	3,000	(3,000)	-
The Chalk Cliff Trust	5,000	(5,000)	-
Albert Hunt	2,000	(2,000)	-
Awards for All	9,988	(9,988)	-
Lawson Trust	5,240	(5,240)	-
	<u>30,887</u>	<u>(30,887)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>68,837</u>	<u>(68,477)</u>	<u>360</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	24,991	(1,513)	(5,000)	18,478
Designated Redundancy Fund	13,000	-	5,000	18,000
	<u>37,991</u>	<u>(1,513)</u>	<u>-</u>	<u>36,478</u>
<b>TOTAL FUNDS</b>	<u>37,991</u>	<u>(1,513)</u>	<u>-</u>	<u>36,478</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,106	(27,619)	(1,513)
<b>Restricted funds</b>			
The Henry Smith Charity	5,000	(5,000)	-
Brighton District Nursing Association Trust (BDNAT)	6,827	(6,827)	-
The Ernest Kleinwort Charitable Trust	5,000	(5,000)	-
Albert Hunt	1,000	(1,000)	-
Awards for All	9,794	(9,794)	-
Lawson Trust	4,287	(4,287)	-
	<u>31,908</u>	<u>(31,908)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>58,014</u>	<u>(59,527)</u>	<u>(1,513)</u>

The purpose of each restricted funding was as follows:

- 1). The Chalk Cliff Trust - Clinic based at Unitarian Church
- 2). Brighton District Nursing Association Trust (BDNAT) - Clinic based at Cascade Creative Recovery
- 3). The Ernest Kleinwort Charitable Trust - Project Co-ordinator Post
- 4). Albert Hunt - Clinic based at Unitarian Church
- 5). Awards for All - Clinic based at Cascade Creative Recovery
- 6). Lawson Trust - Clinic based at Unitarian Church

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**PATHWAYS TO HEALTH**

England & Wales - Charity number 1082154

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# Accounts

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**REGISTERED COMPANY NUMBER: 03710277 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082154**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**PATHWAYS TO HEALTH**  
**(A COMPANY LIMITED BY GUARANTEE)**

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**PATHWAYS TO HEALTH**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 17
<b>Detailed Statement of Financial Activities</b>	18 to 19

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's principal objective is that of providing and promoting accessible, affordable holistic health care treatments for any person living in East and West Sussex who:

- (i) has themselves or is affected by someone else's substance use
- (ii) is in recovery from drug and or alcohol use
- (iii) has mental and/or emotional health issues
- (iv) is living with and/or affected by HIV
- (v) has any other health issues as may be identified.

Pathways to Health has met the above objective by providing ear acupuncture treatments to the above listed client groups who do not usually have access to such services because of prohibitive costs and lack of information.

##### **Mission statement**

Pathways to Health works with people with drug and alcohol and mental health issues. We provide acupuncture as a therapeutic service that supports people at all stages of their recovery journey. Our service is open to everyone and enables individuals and their families to overcome addiction, sustain their recovery and make positive changes in their lives. Underpinning our work is our belief in building and creating positive, sustainable and supportive recovery communities. We are a community health resource for all those living in Brighton, Hove, East and West Sussex.

Central to our service is our Volunteer Programme. We offer practical, supportive work experience and training opportunities for individuals to work as part of the staff team. Volunteers are an integral part of this project and make up the majority of the staff team. We positively encourage service users to get involved in all aspects of the organisation and they make up one third of our team, holding Trustee, practitioner and clinic volunteer positions. Around 25 volunteers work with us every year - half of whom have no paid employment, and one third are young people. Volunteering can enable individuals to make positive life changes and 'move on' into paid work, other volunteering roles or further education and training.

##### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The objects of the charity are specifically for the public benefit, to advance the education about the benefits of complementary therapies for drug and alcohol detoxification, for mental health and emotional problems, for Hepatitis C and HIV/AIDS and any other related health problems by undertaking research, providing training, organising outreach activities, holding seminars and conferences and liaising with voluntary and statutory bodies.

##### **Volunteers**

This year a team of 12 individuals worked with Pathways to health this year in the clinics and in the office.

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pathways to health runs a community auricular (Ear) acupuncture service that is open to all and specialises in treating people with and/or affected by substance use and mental health issues. This year, like many other services we were adversely affected by Covid. As a service offering 'face-to-face' group treatments we were not easily able to move our service 'on-line'. Fortunately, during the first lockdown (April - June) lengthy Government guidelines were drawn up to deal with the complexities of the detrimental impact that was being felt by people everywhere. This was particularly hard for people with mental health and addiction issues. Exemptions to the 'stay at home' rule were bought in and 'support groups' with a maximum of 15 participants were once again allowed to meet. We therefore revised our Health and safety protocols and practises in line with 'Covid safety' and were able to re-open our service in July 2020 at the Cornerstone Community Centre. Our clinics based at Mind, Southdown, Oasis and CGL were unable to run as all these statutory services remained closed all year - offering on-line services only. Therefore, in September we re-located 2 clinics to the Unitarian Church.

Pathways to health clinics are open to all and have given 1,339 treatments to over 233 people:

Clinics run every week at:

Tuesdays: 10.30am and 11.30am at Unitarian Church,

Wednesday: 10.30am and 11.30am at Unitarian Church

Friday: 4pm, 4.45pm, 5.30pm & 6.15pm

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity incurred a loss for the year of £1,513 and this has been deducted from the reserves brought forward of £37,991 to leave reserves of £36,478 to be carried forward.

##### **Investment policy and objectives**

The Trustees may invest the funds of the company not immediately required for its purposes in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum of Association.

##### **Reserves policy**

The Reserves Policy as agreed by Board of Trustees is to hold approximately 3 months expenditure as reserve which currently equates to £13,000. In addition a Designated Reserve of £13,000 is kept to cover redundancy costs accrued by the charity to date.

In response to the Covid 19 pandemic and the likely duration of virus control measures, Trustees anticipate a reduction in income, expenditure and ability to fundraise during the year ahead. The impact of this is mitigated by the prudent financial management over the past years, giving Pathways to Health the ability to continue to work under the changed circumstances throughout 2021.

##### **Asset Cover for Funds**

The Trustees consider that the assets of the charity are sufficient to meet the charity's objectives on a fund by fund basis.

#### **FUTURE PLANS**

As we continue to face an uncertain year ahead our plan is to maintain the 3 clinics we are running to offer continuity and support for everyone in the recovery community of Brighton and Hove. When the statutory service venues re-open we will be looking to re-negotiate to re-start our ear acupuncture service within their buildings.

In the meantime we are maintaining strong links with partner organisations, GP's and other community groups to ensure referrals are made and that people know we are open whilst many other of their services remain on-line only.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Pathways to Health was incorporated as a company limited by guarantee (registered number 3710277) on 9 February 1999. The governing document is the Memorandum and Articles of the Association dated 4 August 2000.

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of trustees**

Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required.

##### **Organisational structure**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company. Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required

##### **Trustees**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company.

##### **Related parties**

There are no related parties.

##### **Risk management (Including COVID)**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Covid-19:

Operational Risk: The outbreak and on-going Covid 19 pandemic poses a direct risk to the health of staff and service users at Pathways to health. Adhering to Government guidance Trustees will introduce changes to working practise and operations that adapt to these changing circumstances over the coming year.

Financial Risk: Financial sustainability is dependent on 3 sources of income. Grants from Charitable Trusts, income from service contracts and donations from clients. All three of these income sources have been impacted upon by the pandemic. income is tied to providing a service, therefore uncertainty on externally imposed measures to control and contain the Covid virus directly affect both our income and also our ability to fundraise and generate income.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03710277 (England and Wales)

##### **Registered Charity number**

1082154

##### **Registered office**

Community Base  
113 Quenns Road  
Brighton  
East Sussex  
BN1 3XG

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **Trustees**

R H Parker (resigned 4.11.21)  
M C Quinnell  
Ms J Marks  
K Iordache  
M D T (appointed 8.2.22)

#### **Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

#### **Solicitors**

Griffith Smith Farrington Webb  
47 Old Steine  
Brighton  
BN1 1NW

#### **Bankers**

CafCash Ltd  
PO Box 289  
West Malling  
Kent  
ME19 4TA

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pathways to Health for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

**PATHWAYS TO HEALTH**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms J Marks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PATHWAYS TO HEALTH**

**Independent examiner's report to the trustees of Pathways to Health ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: .....

## **PATHWAYS TO HEALTH**

### **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	8,589	-	8,589	9,054
<b>Charitable activities</b>					
Holistic health care	4	17,110	31,908	49,018	38,959
Other trading activities	3	407	-	407	-
<b>Total</b>		<u>26,106</u>	<u>31,908</u>	<u>58,014</u>	<u>48,013</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	-	285	285	144
<b>Charitable activities</b>					
Holistic health care	6	26,923	31,623	58,546	48,127
Support costs		696	-	696	870
<b>Total</b>		<u>27,619</u>	<u>31,908</u>	<u>59,527</u>	<u>49,141</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(1,513)</u>	<u>-</u>	<u>(1,513)</u>	<u>(1,128)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>36,478</u></u>	<u><u>-</u></u>	<u><u>36,478</u></u>	<u><u>37,991</u></u>

The notes form part of these financial statements

**PATHWAYS TO HEALTH (REGISTERED NUMBER: 03710277)**

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	13	578	-	578	453
Cash at bank and in hand		45,397	-	45,397	61,355
		<u>45,975</u>	<u>-</u>	<u>45,975</u>	<u>61,808</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(9,497)	-	(9,497)	(23,817)
		<u>36,478</u>	<u>-</u>	<u>36,478</u>	<u>37,991</u>
<b>NET CURRENT ASSETS</b>					
		<u>36,478</u>	<u>-</u>	<u>36,478</u>	<u>37,991</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,478</u>	<u>-</u>	<u>36,478</u>	<u>37,991</u>
<b>NET ASSETS</b>		<u>36,478</u>	<u>-</u>	<u>36,478</u>	<u>37,991</u>
<b>FUNDS</b>	15				
Unrestricted funds				<u>36,478</u>	<u>37,991</u>
<b>TOTAL FUNDS</b>				<u>36,478</u>	<u>37,991</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
J Marks - Trustee

## **PATHWAYS TO HEALTH**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable are credited to income in the period to which they relate, except where the donor imposes restrictions on the timing of expenditure in which case the grant is treated as deferred. Grants relating to later periods are treated as deferred income.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Other income, including investment income and course income, is recorded on an accruals basis.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure has been classified under headings that aggregate all costs related to the category :

a). Costs of generating funds are those costs incurred in attracting voluntary income and fees.

b). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

c). Support costs include mainly governance costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### **Tangible fixed assets**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight line basis over their useful economic lives as follows :

Office equipment - 3 years.

## **PATHWAYS TO HEALTH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **1. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

Furniture - 4 years.

##### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	2,267	725
Grants	4,384	6,463
HMRC online filing incentive	1,938	1,866
	<u>8,589</u>	<u>9,054</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
HMRC JRS Grant	1,884	6,463
The Shreier Foundation	1,000	-
Arnold Clark Community Fund	1,000	-
Postcode Community Trust	500	-
	<u>4,384</u>	<u>6,463</u>

#### **3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Room hire	407	-
	<u>407</u>	<u>-</u>

## **PATHWAYS TO HEALTH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **4. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Client contributions	Holistic health care	12,080	5,930
Courses	Holistic health care	5,030	2,050
Grants	Holistic health care	31,908	30,979
		<u>49,018</u>	<u>38,959</u>

The following grants were received in the year and are being carried forward to the year ended 31 March 2023 as deferred income :

	2022	2021
	£	£
Albert Hunt	-	1,000
Lawson Trust	-	4,287
Brighton District Nursing Association Trust (BDNAT)	1,659	1,850
Awards for All	-	9,794
Chalk Hill Trust	5,000	-
Henry Smith Trust	-	5,000
Community Fundraising	738	-

Grants received, included in the above, are as follows:

	2022	2021
	£	£
The National Lottery - Covid Community Fund	-	9,903
Awards for All	9,794	-
Brighton District Nursing Association Trust (BDNAT)	6,827	5,567
The Ernest Kleinwort Charitable Trust	5,000	-
The Henry Smith Charity	5,000	2,500
The Sussex Community Foundation	-	5,000
Lawson Trust	4,287	-
The Chalk Cliff Trust	-	3,709
Postcode Community Trust	-	3,300
The Albert Hunt Trust	1,000	-
Chapman Charitable Trust	-	1,000
	<u>31,908</u>	<u>30,979</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Advertising and fundraising	285	144

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Holistic health care	58,546	-	58,546
Support costs	-	696	696
	<u>58,546</u>	<u>696</u>	<u>59,242</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Acupuncture	22,252	22,034
Needles	1,366	918
Qi Gong	451	-
Supervision and training	33	-
Refreshments	503	99
Clinical supplies	134	263
Travel	1,098	918
Insurance	133	128
Development Co-ordinator	22,854	16,609
Printing, postage and Stationery	353	309
Rent and rates	6,757	4,019
Telephone	144	148
Bank charges	97	71
IT costs	258	344
Finance officer	1,166	1,300
Pension contributions	947	967
	<u>58,546</u>	<u>48,127</u>

## **PATHWAYS TO HEALTH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2022**

#### **8. SUPPORT COSTS**

	Governance costs £ 696
Support costs	<u>696</u>

Support costs, included in the above, are as follows:

	2022 Support costs £	2021 Total activities £
Independent examination	580	870
Subscriptions and filing fee	116	-
	<u>696</u>	<u>870</u>

#### **9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### **10. STAFF COSTS**

Staff costs during the year were as follows:

	2022 £	2021 £
Salaries and wages	31,563	32,231
Employer's national insurance	1,937	2,023
Pension costs	947	967

The average monthly headcount was 2 (2021 : 2).

The charity consider its key management personnel to be the trustees and the project co-ordinator. Total employment benefits to its key management personnel was £23,489 (2021 £23,365).

**PATHWAYS TO HEALTH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,054	-	9,054
<b>Charitable activities</b>			
Holistic health care	7,980	30,979	38,959
<b>Total</b>	<u>17,034</u>	<u>30,979</u>	<u>48,013</u>
<b>EXPENDITURE ON</b>			
Raising funds	144	-	144
<b>Charitable activities</b>			
Holistic health care	17,149	30,978	48,127
Support costs	870	-	870
<b>Total</b>	<u>18,163</u>	<u>30,978</u>	<u>49,141</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,129)</u>	<u>1</u>	<u>(1,128)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	39,119	-	39,119
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>37,990</u></u>	<u><u>1</u></u>	<u><u>37,991</u></u>

**12. TANGIBLE FIXED ASSETS**

	Office Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	3,362	890	4,252
<b>DEPRECIATION</b>			
At 1 April 2021 and 31 March 2022	3,362	890	4,252
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Prepayments	209	209
Accrued income	369	244
	<u>578</u>	<u>453</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accrued expenses	2,100	1,886
Funding in advance	7,397	21,931
	<u>9,497</u>	<u>23,817</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,991	(1,513)	23,478
Designated Redundancy Fund	13,000	-	13,000
	<u>37,991</u>	<u>(1,513)</u>	<u>36,478</u>
<b>TOTAL FUNDS</b>	<u>37,991</u>	<u>(1,513)</u>	<u>36,478</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,106	(27,619)	(1,513)
<b>Restricted funds</b>			
The Henry Smith Charity	5,000	(5,000)	-
Brighton District Nursing Association Trust (BDNAT)	6,827	(6,827)	-
The Ernest Kleinwort Charitable Trust	5,000	(5,000)	-
Albert Hunt	1,000	(1,000)	-
Awards for All	9,794	(9,794)	-
Lawson Trust	4,287	(4,287)	-
	<u>31,908</u>	<u>(31,908)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>58,014</u>	<u>(59,527)</u>	<u>(1,513)</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	26,119	(1,128)	24,991
Designated Redundancy Fund	13,000	-	13,000
	<u>39,119</u>	<u>(1,128)</u>	<u>37,991</u>
<b>TOTAL FUNDS</b>	<u>39,119</u>	<u>(1,128)</u>	<u>37,991</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,034	(18,162)	(1,128)
<b>Restricted funds</b>			
The Henry Smith Charity	2,500	(2,500)	-
Brighton District Nursing Association Trust (BDNAT)	5,567	(5,567)	-
The Sussex Community Foundation	5,000	(5,000)	-
The Chalk Cliff Trust	3,709	(3,709)	-
Postcode Community Trust	3,300	(3,300)	-
The National Lottery - Covid Community Fund	9,903	(9,903)	-
Chapman Charitable Trust	1,000	(1,000)	-
	<u>30,979</u>	<u>(30,979)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>48,013</u>	<u>(49,141)</u>	<u>(1,128)</u>

The purpose of each restricted funding was as follows:

- 1). The Henry Smith Charity - TBA.
- 2). Brighton District Nursing Association Trust (BDNAT) - TBA.
- 3). The Ernest Kleinwort Charitable Trust - TBA.
- 4). Albert Hunt - TBA.
- 5). Awards for All - TBA.
- 6). Lawson Trust - TBA.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

## **PATHWAYS TO HEALTH**

### **DETAILED STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,267	725
Grants	4,384	6,463
HMRC online filing incentive	1,938	1,866
	<hr/>	<hr/>
	8,589	9,054
<b>Other trading activities</b>		
Room hire	407	-
<b>Charitable activities</b>		
Client contributions	12,080	5,930
Courses	5,030	2,050
Grants	31,908	30,979
	<hr/>	<hr/>
	49,018	38,959
	<hr/>	<hr/>
<b>Total incoming resources</b>	58,014	48,013
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising and fundraising	285	144
<b>Charitable activities</b>		
Acupuncture	22,252	22,034
Needles	1,366	918
Qi Gong	451	-
Supervision and training	33	-
Refreshments	503	99
Clinical supplies	134	263
Travel	1,098	918
Insurance	133	128
Development Co-ordinator	22,854	16,609
Printing, postage and Stationery	353	309
Rent and rates	6,757	4,019
Telephone	144	148
Bank charges	97	71
IT costs	258	344
Finance officer	1,166	1,300
Pension contributions	947	967
	<hr/>	<hr/>
	58,546	48,127
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	580	870
Carried forward	580	870

This page does not form part of the statutory financial statements

**PATHWAYS TO HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>Governance costs</b>		
Brought forward	580	870
Subscriptions and filing fee	116	-
	<u>696</u>	<u>870</u>
Total resources expended	<u>59,527</u>	<u>49,141</u>
<b>Net expenditure</b>	<u>(1,513)</u>	<u>(1,128)</u>

This page does not form part of the statutory financial statements

**PATHWAYS TO HEALTH**

England & Wales - Charity number 1082154

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# Accounts

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REGISTERED COMPANY NUMBER: 03710277 (England and Wales)  
REGISTERED CHARITY NUMBER: 1082154

CHARITY  
COMMISSION

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**PATHWAYS TO HEALTH**  
**(A COMPANY LIMITED BY GUARANTEE)**

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**PATHWAYS TO HEALTH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 17

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's principal objective is that of providing and promoting accessible, affordable holistic health care treatments for any person living in East and West Sussex who:

- (i) has themselves or is affected by someone else's substance use
- (ii) is in recovery from drug and or alcohol use
- (iii) has mental and/or emotional health issues
- (iv) is living with and/or affected by HIV
- (v) has any other health issues as may be identified.

Pathways to Health has met the above objective by providing ear acupuncture treatments to the above listed client groups who do not usually have access to such services because of prohibitive costs and lack of information.

##### **Mission statement**

Pathways to Health works with people with drug and alcohol and mental health issues. We provide acupuncture as a therapeutic service that supports people at all stages of their recovery journey. Our service is open to everyone and enables individuals and their families to overcome addiction, sustain their recovery and make positive changes in their lives. Underpinning our work is our belief in building and creating positive, sustainable and supportive recovery communities. We are a community health resource for all those living in Brighton, Hove, East and West Sussex.

Central to our service is our Volunteer Programme. We offer practical, supportive work experience and training opportunities for individuals to work as part of the staff team. Volunteers are an integral part of this project and make up the majority of the staff team. We positively encourage service users to get involved in all aspects of the organisation and they make up one third of our team, holding Trustee, practitioner and clinic volunteer positions. Around 25 volunteers work with us every year - half of whom have no paid employment, and one third are young people. Volunteering can enable individuals to make positive life changes and 'move on' into paid work, other volunteering roles or further education and training.

##### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The objects of the charity are specifically for the public benefit, to advance the education about the benefits of complementary therapies for drug and alcohol detoxification, for mental health and emotional problems, for Hepatitis C and HIV/AIDS and any other related health problems by undertaking research, providing training, organising outreach activities, holding seminars and conferences and liaising with voluntary and statutory bodies.

##### **Volunteers**

This year a team of 12 individuals worked with Pathways to health this year in the clinics and in the office.

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pathways to health runs a community auricular (Ear) acupuncture service that is open to all and specialises in treating people with and/or affected by substance use and mental health issues. This year, like many other services we were adversely affected by Covid. As a service offering 'face-to-face' group treatments we were not easily able to move our service 'on-line'. Fortunately, during the first lockdown (April - June) lengthy Government guidelines were drawn up to deal with the complexities of the detrimental impact that was being felt by people everywhere. This was particularly hard for people with mental health and addiction issues. Exemptions to the 'stay at home' rule were bought in and 'support groups' with a maximum of 15 participants were once again allowed to meet. We therefore revised our Health and safety protocols and practises in line with 'Covid safety' and were able to re-open our service in July 2020 at the Cornerstone Community Centre. Our clinics based at Mind, Southdown, Oasis and CGL were unable to run as all these statutory services remained closed all year - offering on-line services only. Therefore, in September we re-located 2 clinics to the Unitarian Church.

Pathways to health clinics are open to all and have given 1,339 treatments to over 233 people:

Clinics run every week at:

Tuesdays: 10.30am and 11.30am at Unitarian Church,

Wednesday: 10.30am and 11.30am at Unitarian Church

Friday: 4pm, 4.45pm, 5.30pm & 6.15pm

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity incurred a loss for the year of £1,128 and this has been deducted from the reserves brought forward of £39,119 to leave reserves of £37,991 to be carried forward.

##### **Investment policy and objectives**

The Trustees may invest the funds of the company not immediately required for its purposes in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum of Association.

##### **Reserves policy**

The Reserves Policy as agreed by Board of Trustees is to hold approximately 3 months expenditure as reserve which currently equates to £13,000. In addition a Designated Reserve of £13,000 is kept to cover redundancy costs accrued by the charity to date.

In response to the Covid 19 pandemic and the likely duration of virus control measures, Trustees anticipate a reduction in income, expenditure and ability to fundraise during the year ahead. The impact of this is mitigated by the prudent financial management over the past years, giving Pathways to Health the ability to continue to work under the changed circumstances throughout 2021.

##### **Asset Cover for Funds**

The Trustees consider that the assets of the charity are sufficient to meet the charity's objectives on a fund by fund basis.

#### **FUTURE PLANS**

As we continue to face an uncertain year ahead our plan is to maintain the 3 clinics we are running to offer continuity and support for everyone in the recovery community of Brighton and Hove. When the statutory service venues re-open we will be looking to re-negotiate to re-start our ear acupuncture service within their buildings.

In the meantime we are maintaining strong links with partner organisations, GP's and other community groups to ensure referrals are made and that people know we are open whilst many other of their services remain on-line only.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Pathways to Health was incorporated as a company limited by guarantee (registered number 3710277) on 9 February 1999. The governing document is the Memorandum and Articles of the Association dated 4 August 2000.

## **PATHWAYS TO HEALTH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of trustees**

Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required.

##### **Organisational structure**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company. Trustees fill in an application form which asks for all their personal details, professional experience and to supply the names of two referees from whom written references are sought. Potential new Trustees are invited for an informal visit to the project and then a formal interview with the Project Co-ordinator and the Chair of the Board of Trustees. Training in aspects of the role as Trustee is offered through courses run by the CVSF (Community Voluntary Sector Forum) which new Trustees attend as required

##### **Trustees**

The Trustees (Directors for Companies Act purposes) are listed in this report.

The number of Trustees shall be not less than 3 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Appointments are made by election at the AGM of the company in accordance with the Memorandum & Articles of Association of the company.

##### **Related parties**

There are no related parties.

##### **Risk management (Including COVID)**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Covid-19:

**Operational Risk:** The outbreak and on-going Covid 19 pandemic poses a direct risk to the health of staff and service users at Pathways to health. Adhering to Government guidance Trustees will introduce changes to working practise and operations that adapt to these changing circumstances over the coming year.

**Financial Risk:** Financial sustainability is dependent on 3 sources of income. Grants from Charitable Trusts, income from service contracts and donations from clients. All three of these income sources have been impacted upon by the pandemic. income is tied to providing a service, therefore uncertainty on externally imposed measures to control and contain the Covid virus directly affect both our income and also our ability to fundraise and generate income.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03710277 (England and Wales)

**Registered Charity number**  
1082154

**Registered office**  
Community Base  
113 Queens Road  
Brighton  
East Sussex  
BN1 3XG

**PATHWAYS TO HEALTH**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees**

R H Parker  
M C Quinnell  
Ms J Marks  
C Smith (resigned 17 November 2020)  
K Iordache  
Ms A A G Munday (Appointed 17 November 2020)

**Company Secretary**

Ms J Healey

**Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**Solicitors**

Griffith Smith Farrington Webb  
47 Old Steine  
Brighton  
BN1 1NW

**Bankers**

CafCash Ltd  
PO Box 289  
West Malling  
Kent  
ME19 4TA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pathways to Health for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

**PATHWAYS TO HEALTH**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 3/8/21..... and signed on its behalf by:

Joani Marks.....

Ms J Marks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PATHWAYS TO HEALTH**

**Independent examiner's report to the trustees of Pathways to Health ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: 3<sup>rd</sup> August 2021...

**PATHWAYS TO HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	9,054	-	9,054	3,066
<b>Charitable activities</b>					
Holistic health care	4	7,980	30,979	38,959	59,875
Other trading activities	3	-	-	-	132
<b>Total</b>		<b>17,034</b>	<b>30,979</b>	<b>48,013</b>	<b>63,073</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	144	-	144	500
<b>Charitable activities</b>					
Holistic health care	6	17,148	30,979	48,127	57,612
Support costs		870	-	870	952
<b>Total</b>		<b>18,162</b>	<b>30,979</b>	<b>49,141</b>	<b>59,064</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,128)</b>	<b>-</b>	<b>(1,128)</b>	<b>4,009</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>39,119</b>	<b>-</b>	<b>39,119</b>	<b>35,110</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>37,991</u></b>	<b><u>-</u></b>	<b><u>37,991</u></b>	<b><u>39,119</u></b>

The notes form part of these financial statements

**PATHWAYS TO HEALTH (REGISTERED NUMBER: 03710277)**

**BALANCE SHEET**  
**31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	13	453	-	453	194
Cash at bank and in hand		<u>61,355</u>	<u>-</u>	<u>61,355</u>	<u>46,027</u>
		61,808	-	61,808	46,221
<b>CREDITORS</b>					
Amounts falling due within one year	14	(23,817)	-	(23,817)	(7,102)
		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
<b>NET CURRENT ASSETS</b>					
		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
<b>NET ASSETS</b>		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
<b>FUNDS</b>	15				
Unrestricted funds				<u>37,991</u>	<u>39,119</u>
<b>TOTAL FUNDS</b>				<u>37,991</u>	<u>39,119</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3/8/21 and were signed on its behalf by:

*Joan Marks*  
Ms J Marks - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable are credited to income in the period to which they relate, except where the donor imposes restrictions on the timing of expenditure in which case the grant is treated as deferred. Grants relating to later periods are treated as deferred income.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Other income, including investment income and course income, is recorded on an accruals basis.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure has been classified under headings that aggregate all costs related to the category :

- a). Costs of generating funds are those costs incurred in attracting voluntary income and fees.
- b). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- c). Support costs include mainly governance costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight line basis over their useful economic lives as follows :

Office equipment - 3 years.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Furniture - 4 years.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	725	953
Grants	6,463	-
HMRC online filing incentive	<u>1,866</u>	<u>2,113</u>
	<u>9,054</u>	<u>3,066</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
HMRC JRS Grant	<u>6,463</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Room hire	<u>-</u>	<u>132</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
	Activity	£	£
Client contributions	Holistic health care	5,930	12,331
Courses	Holistic health care	2,050	12,790
Grants	Holistic health care	<u>30,979</u>	<u>34,754</u>
		<u>38,959</u>	<u>59,875</u>

The following grants were received in the year and are being carried forward to the year ended 31 March 2022 as deferred income :

	2021	2020
	£	£
Albert Hunt	1,000	-
Lawson Trust	4,287	-
Brighton District Nursing Association Trust (BDNAT)	1,850	-
Awards for All	9,794	-
Postcode Community Fund	-	3,300
Henry Smith Trust	5,000	2,500

Grants received, included in the above, are as follows:

	2021	2020
	£	£
The National Lottery - Covid Community Fund	9,903	7,890
Brighton District Nursing Association Trust (BDNAT)	5,567	7,864
The Ernest Kleinwort Charitable Trust	-	5,000
Cranstoun	-	5,000
The Chalk Cliff Trust	3,709	-
The Henry Smith Charity	2,500	2,500
The Sussex Community Foundation	5,000	3,000
Ashworth Charitable Trust	-	2,400
Postcode Community Trust	3,300	1,100
Chapman Charitable Trust	<u>1,000</u>	<u>-</u>
	<u>30,979</u>	<u>34,754</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Advertising and fundraising	<u>144</u>	<u>500</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Holistic health care	48,127	-	48,127
Support costs	<u>-</u>	<u>870</u>	<u>870</u>
	<u>48,127</u>	<u>870</u>	<u>48,997</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Acupuncture	22,034	25,877
Needles	918	1,646
Refreshments	99	338
Clinical supplies	263	124
Travel	918	1,236
Training	-	274
Insurance	128	128
Development Co-ordinator	16,609	19,364
Printing, postage and Stationery	309	93
Rent and rates	4,019	4,137
Telephone	148	144
Bank charges	71	55
IT costs	344	356
Finance officer	1,300	1,267
Pension contributions	967	1,030
Project management	<u>-</u>	<u>1,530</u>
	<u>48,127</u>	<u>57,599</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8. SUPPORT COSTS**

	Governance costs £
Support costs	<u>870</u>

Support costs, included in the above, are as follows:

	2021 Support costs £	2020 Total activities £
Independent examination	870	952
Filing fee	<u>-</u>	<u>13</u>
	<u>870</u>	<u>965</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**10. STAFF COSTS**

Staff costs during the year were as follows:

	2021 £	2020 £
Salaries and wages	32,231	32,568
Employer's national insurance	2,023	2,113
Pension costs	967	977

The average monthly headcount was 2 (2020 : 2).

The charity consider its key management personnel to be the trustees and the project co-ordinator. Total employment benefits to its key management personnel was £23,365 (2020 £21,932).

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,066	-	3,066
<b>Charitable activities</b>			
Holistic health care	25,121	34,754	59,875
Other trading activities	<u>132</u>	<u>-</u>	<u>132</u>
<b>Total</b>	<b>28,319</b>	<b>34,754</b>	<b>63,073</b>
<b>EXPENDITURE ON</b>			
Raising funds	-	500	500
<b>Charitable activities</b>			
Holistic health care	23,358	34,254	57,612
Support costs	<u>952</u>	<u>-</u>	<u>952</u>
<b>Total</b>	<b>24,310</b>	<b>34,754</b>	<b>59,064</b>
<b>NET INCOME</b>	<b>4,009</b>	<b>-</b>	<b>4,009</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>35,110</u>	<u>-</u>	<u>35,110</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>39,119</u></b>	<b><u>-</u></b>	<b><u>39,119</u></b>

**12. TANGIBLE FIXED ASSETS**

	Office Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>DEPRECIATION</b>			
At 1 April 2020 and 31 March 2021	<u>3,362</u>	<u>890</u>	<u>4,252</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Prepayments	209	194
Accrued income	244	-
	<u>453</u>	<u>194</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Accrued expenses	1,886	1,302
Funding in advance	21,931	5,800
	<u>23,817</u>	<u>7,102</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement	At
	£	in funds	31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,119	(1,128)	24,991
Designated Redundancy Fund	13,000	-	13,000
	<u>39,119</u>	<u>(1,128)</u>	<u>37,991</u>
<b>TOTAL FUNDS</b>	<u>39,119</u>	<u>(1,128)</u>	<u>37,991</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,034	(18,162)	(1,128)
<b>Restricted funds</b>			
The Henry Smith Charity	2,500	(2,500)	-
Brighton District Nursing Association Trust (BDNAT)	5,567	(5,567)	-
The Sussex Community Foundation	5,000	(5,000)	-
The Chalk Cliff Trust	3,709	(3,709)	-
Postcode Community Trust	3,300	(3,300)	-
The National Lottery - Covid Community Fund	9,903	(9,903)	-
Chapman Charitable Trust	1,000	(1,000)	-
	<u>30,979</u>	<u>(30,979)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>48,013</u>	<u>(49,141)</u>	<u>(1,128)</u>

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	22,110	4,009	26,119
Designated Redundancy Fund	<u>13,000</u>	-	<u>13,000</u>
	<u>35,110</u>	<u>4,009</u>	<u>39,119</u>
<b>TOTAL FUNDS</b>	<u>35,110</u>	<u>4,009</u>	<u>39,119</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,319	(24,310)	4,009
<b>Restricted funds</b>			
The Henry Smith Charity	2,500	(2,500)	-
Brighton District Nursing Association Trust (BDNAT)	7,864	(7,864)	-
The Ernest Kleinwort Charitable Trust	5,000	(5,000)	-
The Sussex Community Foundation Cranstoun	3,000	(3,000)	-
Postcode Community Trust	5,000	(5,000)	-
The National Lottery - Covid Community Fund	1,100	(1,100)	-
Ashworth Charitable Trust	<u>7,890</u>	<u>(7,890)</u>	-
	<u>2,400</u>	<u>(2,400)</u>	-
	<u>34,754</u>	<u>(34,754)</u>	-
<b>TOTAL FUNDS</b>	<u>63,073</u>	<u>(59,064)</u>	<u>4,009</u>

The purpose of each restricted funding was as follows:

- 1). The Henry Smith Charity - Core costs of ear acupuncture service.
- 2). Brighton District Nursing Association Trust (BDNAT) - Ear acupuncture clinics.
- 3). Sussex Community Foundation - Covid Crisis Grant - Ear Acupuncture clinics.
- 4). The Chalk Cliff Trust - Clinic based Cornerstone Community Centre.
- 5). Postcode Community Trust - Ear acupuncture based at Mind/Unitarian Church.
- 6). The National Lottery - Covid Community Fund - clinic based at Cornerstone Community Centre.
- 7). Chapman Charitable Trust - Volunteer Programme.

**PATHWAYS TO HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.