

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

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

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	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: 3rd 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,054	-	9,054	3,066
Charitable activities	4				
Holistic health care		7,980	30,979	38,959	59,875
Other trading activities	3	-	-	-	132
Total		17,034	30,979	48,013	63,073
EXPENDITURE ON					
Raising funds	5	144	-	144	500
Charitable activities	6				
Holistic health care		17,148	30,979	48,127	57,612
Support costs		870	-	870	952
Total		18,162	30,979	49,141	59,064
NET INCOME/(EXPENDITURE)		(1,128)	-	(1,128)	4,009
RECONCILIATION OF FUNDS					
Total funds brought forward		39,119	-	39,119	35,110
TOTAL FUNDS CARRIED FORWARD		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>

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 £
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	14	(23,817)	-	(23,817)	(7,102)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
NET ASSETS		<u>37,991</u>	<u>-</u>	<u>37,991</u>	<u>39,119</u>
FUNDS	15				
Unrestricted funds				<u>37,991</u>	<u>39,119</u>
TOTAL FUNDS				<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.

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 £ <u>870</u>
Support costs	

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

12. TANGIBLE FIXED ASSETS

	Office Equipment £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>3,362</u>	<u>890</u>	<u>4,252</u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	<u>3,362</u>	<u>890</u>	<u>4,252</u>
NET BOOK VALUE			
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 in funds	At 31.3.21
	£	£	£
Unrestricted funds			
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>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	17,034	(18,162)	(1,128)
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	22,110	4,009	26,119
Designated Redundancy Fund	<u>13,000</u>	<u>-</u>	<u>13,000</u>
	<u>35,110</u>	<u>4,009</u>	<u>39,119</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	28,319	(24,310)	4,009
Restricted funds			
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	3,000	(3,000)	-
Cranstoun	5,000	(5,000)	-
Postcode Community Trust	1,100	(1,100)	-
The National Lottery - Covid Community Fund	7,890	(7,890)	-
Ashworth Charitable Trust	<u>2,400</u>	<u>(2,400)</u>	<u>-</u>
	<u>34,754</u>	<u>(34,754)</u>	<u>-</u>
TOTAL FUNDS	<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.