

# GREAT BARTON PATHWAYS LTD

England & Wales · Charity number 1125759

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06601291](#)

**Registered** 2008-09-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** School Road  
Great Barton  
Bury St Edmunds  
Suffolk  
IP31 2RJ

**Phone** 01284788258

**Email** [gbpathways@gbpathways.org.uk](mailto:gbpathways@gbpathways.org.uk)

**Website** [www.greatbartonpathways.co.uk](http://www.greatbartonpathways.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT ANDEDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TOUNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPSAND BY:-3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES,TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOMEINVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFEROPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS ORABILITY;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES ANDPROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOLLEARNING ALLIANCE.

**Activities:** CHILDCARE PROVISION FOR AGES 3 TO 9 YEARS.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£246,149	£213,803	-	-
2024-08-31	£166,833	£183,818	-	-
2023-08-31	£151,555	£188,028	-	-
2022-08-31	£155,010	£161,817	-	-
2021-08-31	£145,740	£143,509	-	-
2020-08-31	£145,534	£134,962	-	-

## Trustees

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Name	Role	Appointed
Lucy Elizabeth Powell	Chair	2022-10-06
kirsteen frost		2026-01-01
paul goffin		2026-01-01

**GREAT BARTON PATHWAYS LTD**

England & Wales - Charity number 1125759

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# Accounts

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**GREAT BARTON PATHWAYS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**COMPANY NUMBER: 06601291**  
**CHARITY NUMBER: 1125759**

**GREAT BARTON PATHWAYS LIMITED**

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**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2025. The annual report forms part of this report.

**REFERENCE AND ADMINISTRATION DETAILS:-**

<b>DIRECTORS</b>	Dr L Powell Mrs H Feakes (resigned 1 January 2026) Mrs J Robinson (resigned 1 January 2026) Mr X Robinson (resigned 1 January 2026) Mrs K Frost (appointed 1 January 2026) Mr P Goffin (appointed 1 January 2026)
<b>COMPANY SECRETARIES</b>	Mrs H Feakes (resigned 1 January 2026) Mrs K Frost (appointed 1 January 2026)
<b>REGISTERED/ PRINCIPAL OFFICE</b>	School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ
<b>COMPANY REGISTRATION NUMBER</b>	06601291
<b>CHARITY REGISTRATION NUMBER</b>	1125759
<b>TRUSTEES</b>	Dr L Powell Mrs H Feakes (resigned 1 January 2026) Mrs J Robinson (resigned 1 January 2026) Mr X Robinson (resigned 1 January 2026) Mrs K Frost (appointed 1 January 2026) Mr P Goffin (appointed 1 January 2026)
<b>BANKERS</b>	CAF Bank Limited
<b>REPORTING ACCOUNTANTS</b>	Twinn Accountants Limited, Suite 4 East Barton Barns, East Barton Road, Great Barton, Suffolk, IP31 2QY
<b>SOLICITORS</b>	Metcalfe Copeman & Pettefar, Cage Lane, Thetford, Norfolk, IP24 2DT
<b>CUSTODIAN BUILDING TRUSTEES</b>	Mr R Leveritt

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

The directors submit their Report and Accounts for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

#### Structure, Governance and Management

##### Governing Document

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

##### Trustee Induction and Training

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

##### Objectives and activities for public benefit

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Achievements and Performance

We are delighted to report that Pathways has had an exceptional year, both operationally and financially. The preschool has continued to thrive, with strong attendance across both the school day and wraparound care, and we are optimistic about its prospects.

Total income for the year reached £246,149, up 47.5% from £166,833 in the previous year. This remarkable growth is primarily attributable to a significant expansion in Early Years Grant funding from Suffolk County Council, which increased from £86,723 in 2024 to £164,884 in 2025 (an increase of 90.1%). This reflects both increased pupil numbers and enhanced funding rates for early years provision.

Income from wraparound care services (after-school club, holiday club, and breakfast club) remained stable at £66,055, down 4.2% from £68,966 in the prior year. Looking at the individual components: after school club increased by 3.3% to £33,643, breakfast club decreased by 7.9% to £18,548, and holiday club decreased by 17.3% to £13,864. Pre-school fees continued to decline, falling 33.6% from £1,793 to £1,191, reflecting the ongoing impact of the expansion of government-funded early years provision, which reduces demand for paid pre-school places.

Other income sources grew 36.5% to £15,210, with notable contributions from school dinners (£6,030), trips and activities (£816), fundraising (£1,320), and bank interest (£1,382).

Total expenditure increased to £213,803 from £183,818 in 2024, up 16.3%. The largest component remains staff costs (wages and pensions), which rose 19.7% to £144,770, reflecting both pay increases to retain our excellent team and additional staffing to support increased pupil numbers.

Food and shopping costs increased by 33.2% to £10,567, reflecting both inflation and increased pupil numbers. Property & garden maintenance more than doubled to £7,168 (up 184.7%), addressing necessary building maintenance deferred from previous years.

Insurance costs increased significantly to £5,414 from £2,734 (up 98%), reflecting both sector-wide premium increases and enhanced coverage requirements. On a positive note, gas and electricity costs decreased by 33.07% to £3,007, benefiting from more favourable energy pricing and our ongoing efficiency measures.

Other overhead costs fell by 5% to £42,877, covering essential operational expenses including computer software, DBS checks, training, stationery, telecommunications, and general administration.

Play equipment expenditure capitalised in the year amounted to £4,657 as we continued to invest in learning resources for the children

Throughout the year, the children enjoyed a range of trips and activities, with visits and sessions delivered by external providers enriching their learning experience. Our committed staff team remains the foundation of Pathways' success, creating a warm, engaging environment that makes the setting an excellent choice for local families.

We are extremely pleased to report a net surplus of £32,346 for the year, a substantial improvement on last year. This strong financial foundation provides Pathways with excellent security and the resources to continue delivering high-quality early years provision for many years to come.

#### FINANCIAL REVIEW

Total incoming resources for the year were £246,149 compared to £166,833 in the previous period.

Total resources expended were £213,803 compared to £186,818 in the previous year.

Overall, income exceeded expenditure by £32,346 for the year, compared to a deficit of £16,985 in the previous year.

GREAT BARTON PATHWAYS LIMITED

REPORT OF THE DIRECTORS/TRUSTEES (Continued)

**Reserves Policy**

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital to cover approximately one school term's staff and office costs. Based on current expenditure levels, this equates to approximately £71,000. With an estimated year-end balance of £175,000, the charity comfortably exceeds this prudent reserve level. The Trustees review the Financial Reserves policy annually.

**Risk Review**

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

**Directors' responsibilities**

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the financial performance of the company for that period. In preparing those accounts, the directors are required to:


- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP (FRS 102)
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company special provisions**

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

**Signing on behalf of the board of Directors/Trustees**

  
..... x

Dr L Powell  
Director/Trustee

Approved by the board on 24/4/26.....

GREAT BARTON PATHWAYS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.25</u> <u>Total</u> £	<u>Year ended</u> <u>31.8.24</u> <u>Total</u> £
<b>Income from:</b>					
Donations & grants	13	164,884	-	164,884	86,723
Charitable activities	14	79,883	-	79,883	78,686
Investment income	7	1,382	-	1,382	1,424
<b>Total</b>		<u>246,149</u>	<u>-</u>	<u>246,149</u>	<u>166,833</u>
<b>Expenditure on:</b>					
Raising funds	15	-	-	-	-
Charitable activities	16	213,803	-	213,803	183,818
<b>Total</b>		<u>213,803</u>	<u>-</u>	<u>213,803</u>	<u>183,818</u>
<b>Net income/(expenditure)</b>		32,346	-	32,346	(16,985)
<b>TAXATION</b>					
			-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>32,346</u>	<u>-</u>	<u>32,346</u>	<u>(16,985)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		142,447	-	142,447	159,432
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>174,793</u>	<u>-</u>	<u>174,793</u>	<u>142,447</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

GREAT BARTON PATHWAYS LIMITED

BALANCE SHEET AS AT 31 AUGUST 2025

	<u>Notes</u>	<u>Year ended</u> <u>31.8.25</u> £	<u>Year ended</u> <u>31.8.24</u> £
<b>FIXED ASSETS</b>			
Tangible assets	4	44,489	54,563
<b>CURRENT ASSETS</b>			
Stock		337	393
Debtors	5	2,649	2,777
Cash at bank & in hand		131,011	87,861
		<u>133,997</u>	<u>91,031</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	6	<u>3,693</u>	<u>3,147</u>
<b>NET CURRENT ASSETS</b>		<u>130,304</u>	<u>87,884</u>
<b>NET ASSETS</b>		<u>174,793</u>	<u>142,447</u>
<b>INCOME FUNDS</b>			
Unrestricted funds	8	174,793	142,447
<b>TOTAL FUNDS</b>		<u>174,793</u>	<u>142,447</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2025 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 24.4.2026 and signed on its behalf by

Powell ..... Dr L Powell     ↓

Paul Goffin ..... Mr P Goffin

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

##### Financial Reporting Standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

##### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

##### Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### Interest Receivable

Interest is included when receivable by the charity.

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

#### Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object 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 purposes of each fund is included in the notes to the financial statement.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 (continued)**

**2 SEGMENTAL INFORMATION**

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

**3 NET INCOME**

	Year ended 31.8.25	Year ended 31.8.24
	£	£
Net outgoing resources for the year is stated after charging:		
Directors' remuneration	-	-
Depreciation of tangible fixed assets	15,642	20,838
Profit on sale of tangible fixed assets	(80)	-
Independent Examination fee	<u>2,490</u>	<u>3,186</u>

**4 TANGIBLE FIXED ASSETS**

	<u>Computer Equipment</u>	<u>Furniture, Fixtures &amp; Equipment</u>	<u>Play Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	£	£	£	£	£
<b>COST</b>					
At 1 September 2024	8,803	20,941	40,462	376,926	447,132
Additions	911		4,657	-	5,568
Disposals	<u>(2,610)</u>	<u>(638)</u>	<u>(885)</u>	-	<u>(4,133)</u>
As at 31 August 2025	<u>7,104</u>	<u>20,303</u>	<u>44,234</u>	<u>376,926</u>	<u>448,567</u>
<b>DEPRECIATION</b>					
At 1 September 2024	8,165	18,681	18,750	346,973	392,569
Charge for the year	688	1,207	3,789	9,958	15,642
Disposals	<u>(2,610)</u>	<u>(638)</u>	<u>(885)</u>	-	<u>(4,133)</u>
As at 31 August 2025	<u>6,243</u>	<u>19,250</u>	<u>21,654</u>	<u>356,931</u>	<u>404,078</u>
<b>NET BOOK VALUE</b>					
As at 31 August 2025	<u>861</u>	<u>1,053</u>	<u>22,580</u>	<u>19,995</u>	<u>44,489</u>
As at 31 August 2024	<u>638</u>	<u>2,260</u>	<u>21,712</u>	<u>29,953</u>	<u>54,563</u>

**5 DEBTORS**

	Year ended 31.8.25	Year ended 31.8.24
	£	£
Trade debtors	580	1,856
Prepayments	<u>2,069</u>	<u>921</u>
	<u>2,649</u>	<u>2,777</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 (continued)**

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31.8.25	Year ended 31.8.24
	£	£
Trade creditors	359	219
Accruals	2,789	2,489
Other creditors	545	439
	<u>3,693</u>	<u>3,147</u>

**7 INVESTMENT INCOME**

	Year ended 31.8.25	Year ended 31.8.24
	£	£
The company's investment income is derived from the following:		
Bank interest received	<u>1,382</u>	<u>1,424</u>

**8 UNRESTRICTED FUNDS**

	Year ended 31.8.25	Year ended 31.8.24
<b>General Fund</b>	£	£
Incoming resources (notes 7 & 13 to 14)	246,149	166,833
Resources expended (notes 15 & 16)	(213,803)	(183,818)
Taxation	-	-
Net movement in funds	<u>32,346</u>	<u>(16,985)</u>
Balance brought forward	142,447	159,432
Balance as at 31 August 2025	<u>174,793</u>	<u>142,447</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 (continued)**

**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	Year ended 31.8.25	Year ended 31.8.24
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Fund Balances as at 31 August 2025 are represented by:				
Tangible Fixed Assets	44,489	-	44,489	54,563
Current Assets	133,997	-	133,997	91,031
Creditors: Amounts falling due within one year	(3,693)	-	(3,693)	(3,147)
<b>Total Net Assets as at 31 August 2025</b>	<b>174,793</b>	<b>-</b>	<b>174,793</b>	<b>142,447</b>

**10 SHARE CAPITAL**

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

**11 RELATED PARTY TRANSACTIONS**

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £nil (2024: £nil) was reimbursed to 0 (2024: 0) trustee for expenses.

**12 ANALYSIS OF STAFF COSTS**

	Year ended 31.8.25	Year ended 31.8.24
	£	£
Staff costs were as follows:		
Salaries & Wages	141,965	119,003
Social Security Costs	2,805	1,970
	<b>144,770</b>	<b>120,973</b>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	8.0	9.0
Administration & management	2.0	2.0
	<b>10.0</b>	<b>11</b>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

13 INCOME - DONATIONS AND GRANTS

	Year ended 31.8.25 £	Year ended 31.8.24 £
<b>Unrestricted Funds:-</b>		
Suffolk County Council - Early Years Grant	<u>164,884</u>	<u>86,723</u>

14 INCOME - CHARITABLE ACTIVITIES

	Year ended 31.8.25 £	Year ended 31.8.24 £
<b>Unrestricted Funds:-</b>		
Trips & activities	816	544
School dinners	6,030	3,901
Milk	447	362
Uniforms	110	245
Christmas concert	264	-
Holiday club fees	13,864	16,266
After School club fees	33,643	32,554
Lunch club fees	3,650	2,217
Breakfast club fees	18,548	20,146
Pre-school fees	1,191	1,793
Fund raising activities	<u>1,320</u>	<u>658</u>
	<u>79,883</u>	<u>78,686</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 (continued)**

**15 EXPENSES - RAISING FUNDS**

<b>Unrestricted Funds</b>	Year ended 31.8.25 £	Year ended 31.8.24 £
Fund raising	-	-
	<u>-</u>	<u>-</u>

**16 EXPENSES - CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	Year ended 31.8.25 £	Year ended 31.8.24 £
Food, shopping & essentials	10,567	7,936
Uniforms	1,189	1,129
Materials & supplies	4,300	2,915
Advertising & promotion	144	211
Children's entertainment & replacement toys	4,103	3,954
Trips & activities	2,957	2,343
Staff training & welfare	1,028	1,364
Staff salaries	130,926	108,607
Staff pension contributions	2,338	2,078
Ofsted registration fee	220	220
Business rates	472	394
Water rates	836	548
Cleaning & refuse collection	2,578	2,341
Light & heat	3,007	4,493
Telephone	960	1,090
Insurance	5,414	2,734
Computer consumables & internet	2,999	2,556
Property & garden maintenance	7,168	2,518
Stationery & office expenses	385	411
Bookkeeping costs	3,525	3,065
Office salaries	8,417	7,631
Office pension contributions	57	37
Independent Examination fees	2,814	3,186
Miscellaneous	1,273	1,112
DBS Checks	369	107
Christmas concert	195	-
Depreciation - furniture, fixtures & equipment	1,207	1,439
Depreciation - play equipment	3,789	3,497
Depreciation - computer equipment	688	957
Depreciation - leasehold property	9,958	14,945
Profit on disposal - play equipment	(80)	-
	<u>213,803</u>	<u>183,818</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.24</u> <u>Total</u> £
<b>Income from:</b>				
Donations & grants		86,723	-	86,723
Charitable activities		78,686	-	78,686
Investment income		1,424	-	1,424
<b>Total</b>		<u>166,833</u>	<u>-</u>	<u>166,833</u>
<b>Expenditure on:</b>				
Raising funds	15	-	-	-
Charitable activities	16	183,818	-	183,818
<b>Total</b>		<u>183,818</u>	<u>-</u>	<u>183,818</u>
<b>Net income/(expenditure)</b>		(16,985)	-	(16,985)
<b>TAXATION</b>		-	-	-
<b>NET RESOURCES AFTER TRANSFERS</b>		<u>(16,985)</u>	<u>-</u>	<u>(16,985)</u>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>		-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(16,985)</u>	<u>-</u>	<u>(16,985)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		159,432	-	159,432
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>142,447</u>	<u>-</u>	<u>142,447</u>

**GREAT BARTON PATHWAYS LIMITED**

**Independent examiner's report to the trustees of "GREAT BARTON PATHWAYS LIMITED"**

We report on the accounts of the company for the year ended 31 August 2025, which are set out on pages 1 to 14.

**Responsibilities and basis of report**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the company is not subject to audit under Part 16 of the 2006 Act and is eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.



Date: 20.5.2026

Twinn Accountants Limited  
Suite 4, East Barton Barns  
East Barton Road  
Great Barton  
Bury St Edmunds  
Suffolk  
IP31 2QY



**GREAT BARTON PATHWAYS LTD**

England & Wales - Charity number 1125759

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# Accounts

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**GREAT BARTON PATHWAYS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**COMPANY NUMBER: 06601291**  
**CHARITY NUMBER: 1125759**

**GREAT BARTON PATHWAYS LIMITED**

**CONTENTS OF FINANCIAL STATEMENTS**

Report of Directors/Trustees	Pages 1 to 4
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**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2024. The annual report forms part of this report.

**REFERENCE AND ADMINISTRATION DETAILS:-**

**DIRECTORS**

Mrs L Moss (resigned 5 October 2023)  
Mr R Webb (resigned 5 October 2023)  
Mrs H Feakes  
Dr L Powell  
Mrs J Robinson (appointed 5 October 2023)  
Mr X Robinson (appointed 5 October 2023)

**COMPANY SECRETARIES**

Mrs H Feakes  
Dr L Powell (resigned 5 October 2023)

**REGISTERED/  
PRINCIPAL OFFICE**

School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ

**COMPANY REGISTRATION  
NUMBER**

06601291

**CHARITY REGISTRATION  
NUMBER**

1125759

**TRUSTEES**

Mrs L Moss (resigned 5 October 2023)  
Mr R Webb (resigned 5 October 2023)  
Mrs H Feakes  
Dr L Powell  
Mrs J Robinson (appointed 5 October 2023)  
Mr X Robinson (appointed 5 October 2023)

**BANKERS**

CAF

**REPORTING  
ACCOUNTANTS**

Twinn Accountants Limited, Suite 4 East Barton Barns,  
East Barton Road, Great Barton, Suffolk, IP31 2QY

**SOLICITORS**

Metcalfe Copeman & Pettefar, Cage Lane, Thetford,  
Norfolk, IP24 2DT

## **GREAT BARTON PATHWAYS LIMITED**

### **REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

The directors submit their Report and Accounts for the year ended 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

#### **Structure, Governance and Management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

##### **Trustee Induction and Training**

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

##### **Objectives and activities for public benefit**

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Achievements and Performance

We are happy to say that this year Pathways has been thriving both financially and morally. Although numbers were lower the year before, this year numbers for both the school day and wrap around care have increased and the future looks very promising indeed.

Total income for the year is £166.8k compared to £151.5k in the previous year giving an increase of 10%. Income mainly derives from The Early Years Grant from the Council and wrap around care (after school club, holiday club and breakfast club). The Pre-school fees have dropped once again from £2,537 in 2023 to £1,793 in 2024 giving a percentage decrease of 29.3%. This was attributed to low numbers at the beginning of the year. However we are pleased to say that numbers have been increasing as the year has gone on. The three wrap around care figures have, however, increased from £58,274 in 2023 to £68,966 in 2024 giving an increase of 18.3%.

The direct costs have seen an increase to just over £125.5k in 2024 from £122.7k in 2023. Rising costs across the board have been a negative factor but a saving has been made with Pathways no longer accepting school dinners from the main school and instead cooking food onsite.

Total overheads have also seen a decrease from £44k in 2023 to £37.5k in 2024. This is mainly attributed to a saving in office staff costs and cleaning and refuse collection.

Capital expenditure is similar to the previous year with some repairs completed to the building and items purchased for the children.

We are pleased to say Pathways enjoyed trips out and activities brought to the school from external providers.

We did, unfortunately, lose a long term member of staff just before Christmas but we are pleased to say the response for recruiting a new member of staff was staggering, and a new colleague has now joined the team.

Despite the rising costs and “doom and gloom” that surrounds us, we are pleased to say Pathways has remained strong and financially healthy. This is attributed to the loyal staff that work here making Pathways an attractive destination for parents and children. With a healthy bank balance of over £87.5k, we believe that Pathways has many productive years ahead.

#### FINANCIAL REVIEW

Total incoming resources for the year were £166,833 compared to £151,555 in the previous period.

Total resources expended were £183,818 compared to £188,028 in the previous year.

Overall, expenditure exceeded income by £16,985 for the year, compared to a deficit of £36,473 in the previous year.

#### Reserves Policy

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital of £61,273 to cover approximately one school term's staff and office costs. The Trustees review the Financial Reserves policy annually.

#### Risk Review

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

**Directors' responsibilities**

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charities SORP
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company special provisions**

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

**Signing on behalf of the board of Directors/Trustees**

  
.....

Dr L Powell  
Director/Trustee

Approved by the board on 23/2/25.....

**GREAT BARTON PATHWAYS LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.24</u> <u>Total</u> £	<u>Year ended</u> <u>31.8.23</u> <u>Total</u> £
<b>Income from:</b>					
Donations & grants	13	86,723	-	86,723	81,552
Charitable activities	14	78,686	-	78,686	69,370
Investment income	7	1,424	-	1,424	633
<b>Total</b>		<u>166,833</u>	<u>-</u>	<u>166,833</u>	<u>151,555</u>
<b>Expenditure on:</b>					
Raising funds	15	-	-	-	-
Charitable activities	16	183,818	-	183,818	188,028
<b>Total</b>		<u>183,818</u>	<u>-</u>	<u>183,818</u>	<u>188,028</u>
<b>Net income/(expenditure)</b>		(16,985)	-	(16,985)	(36,473)
<b>TAXATION</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(16,985)</u>	<u>-</u>	<u>(16,985)</u>	<u>(36,473)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		159,432	-	159,432	195,905
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>142,447</u>	<u>-</u>	<u>142,447</u>	<u>159,432</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

**GREAT BARTON PATHWAYS LIMITED**

**BALANCE SHEET AS AT 31 AUGUST 2024**

	<u>Notes</u>	<u>Year ended</u> <u>31.8.24</u> £	<u>Year ended</u> <u>31.8.23</u> £
<b>FIXED ASSETS</b>			
Tangible assets	4	54,563	74,652
<b>CURRENT ASSETS</b>			
Stock		393	550
Debtors	5	2,777	3,792
Cash at bank & in hand		87,861	84,000
		91,031	88,342
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	6	3,147	3,562
<b>NET CURRENT ASSETS</b>		87,884	84,780
<b>NET ASSETS</b>		142,447	159,432
<b>INCOME FUNDS</b>			
Unrestricted funds	8	142,447	159,432
<b>TOTAL FUNDS</b>		142,447	159,432

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2024 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 23/2/25 and signed on its behalf by

Dr L Powell Dr L Powell (Director)

Mr X Robinson Mr X Robinson (Director)

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

#### 1 Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

##### Financial Reporting Standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

##### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

##### Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### Interest Receivable

Interest is included when receivable by the charity.

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

#### Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object 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 purposes of each fund is included in the notes to the financial statement.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

**2 SEGMENTAL INFORMATION**

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

<b>3 NET INCOME</b>	Year ended	Year ended
	31.8.24	31.8.23
	£	£

Net outgoing resources for the year is stated after charging:

Directors' remuneration	-	-
Depreciation of tangible fixed assets	20,838	21,374
Independent Examination fee	3,186	2,478
	-	-

<b>4 TANGIBLE FIXED ASSETS</b>	<u>Computer</u>	<u>Furniture,</u>	<u>Play</u>	<u>Leasehold</u>	
	<u>Equipment</u>	<u>Fixtures &amp;</u>	<u>Equipment</u>	<u>Property</u>	
		<u>Equipment</u>			<u>Total</u>
	£	£	£	£	£
<b>COST</b>					
At 1 August 2023	8,803	20,192	40,462	376,926	446,383
Additions	-	749	-	-	749
Disposals	-	-	-	-	-
As at 31 August 2024	8,803	20,941	40,462	376,926	447,132
<b>DEPRECIATION</b>					
At 1 August 2023	7,208	17,242	15,253	332,028	371,731
Charge for the year	957	1,439	3,497	14,945	20,838
Disposals	-	-	-	-	-
As at 31 August 2024	8,165	18,681	18,750	346,973	392,569
<b>NET BOOK VALUE</b>					
As at 31 August 2024	638	2,260	21,712	29,953	54,563
<b>NET BOOK VALUE</b>					
As at 31 August 2023	1,595	2,950	25,209	44,898	74,652

<b>5 DEBTORS</b>	Year ended	Year ended
	31.8.24	31.8.23
	£	£
Trade debtors	1,856	1,127
Prepayments	921	2,177
Other debtors	-	488
	2,777	3,792

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31.8.24	Year ended 31.8.23
	£	£
Trade creditors	219	1,117
Accruals	2,489	2,219
Deferred income	-	226
Other creditors	439	-
	3,147	3,562

**7 INVESTMENT INCOME**

	Year ended 31.8.24	Year ended 31.8.23
	£	£

The company's investment income is derived from the following:

Bank interest received	1,424	633
------------------------	-------	-----

**8 UNRESTRICTED FUNDS**

	Year ended 31.8.24	Year ended 31.8.23
<b>General Fund</b>	£	£
Incoming resources (notes 7, 13 & 14)	166,833	151,555
Resources expended (notes 15 & 16)	(183,818)	(188,028)
Taxation	-	-
Net movement in funds	(16,985)	(36,473)
Balance brought forward	159,432	195,905
Balance as at 31 August 2024	142,447	159,432

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	Year ended	Year ended
	<u>Funds</u>	<u>Funds</u>	31.8.24	31.8.23
	£	£	<u>Total</u>	<u>Total</u>
			£	£
Fund Balances as at 31 August 2024 are represented by:				
Tangible Fixed Assets	54,563	-	54,563	74,652
Current Assets	91,031	-	91,031	88,342
Creditors: Amounts falling due within one year	(3,147)	-	(3,147)	(3,562)
<b>Total Net Assets as at 31 August 2024</b>	<b>142,447</b>	<b>-</b>	<b>142,447</b>	<b>159,432</b>

**10 SHARE CAPITAL**

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

**11 RELATED PARTY TRANSACTIONS**

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £nil (2023: £597) was reimbursed to trustees for expenses.

**12 ANALYSIS OF STAFF COSTS**

	Year ended	Year ended
	31.8.24	31.8.23
	£	£
Staff costs were as follows:		
Salaries & Wages	119,003	121,982
Social Security Costs	1,970	926
	<b>120,973</b>	<b>122,908</b>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	9.0	8.0
Administration & management	2.0	2.0
	<b>11.0</b>	<b>10.0</b>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

**13 INCOME- DONATIONS AND GRANTS**

	Year ended 31.8.24	Year ended 31.8.23
	£	£
<b>Unrestricted Funds:-</b>		
Suffolk County Council - Early Years Grant	<u>86,723</u>	<u>81,552</u>

**14 INCOME- CHARITABLE ACTIVITIES**

	Year ended 31.8.24	Year ended 31.8.23
	£	£
<b>Unrestricted Funds:-</b>		
Trips & activities	544	569
School dinners	3,901	2,936
Milk	362	410
Uniforms	245	46
Holiday club fees	16,266	15,180
After School club fees	32,554	27,957
Lunch club fees	2,217	4,012
Breakfast club fees	20,146	15,137
Pre-school fees	1,793	2,537
Fund raising activities	<u>658</u>	<u>586</u>
	<u>78,686</u>	<u>69,370</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

**15 EXPENSES - RAISING FUNDS**

<b>Unrestricted Funds</b>	Year ended 31.8.24 £	Year ended 31.8.23 £
Fund raising	-	-

**16 EXPENSES - CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	Year ended 31.8.24 £	Year ended 31.8.23 £
School dinners	-	3,006
Food, shopping & essentials	7,936	6,664
Uniforms	1,129	887
Materials & supplies	2,915	3,497
Advertising & promotion	211	144
Children's entertainment & replacement toys	3,954	2,185
Trips & activities	2,343	2,515
Staff training & welfare	1,364	3,291
Staff salaries	108,607	105,615
Staff pension contributions	2,078	1,735
Ofsted registration fee	220	220
Business rates	394	564
Water rates	548	688
Cleaning & refuse collection	2,341	2,245
Light & heat	4,493	4,334
Telephone	1,090	986
Insurance	2,734	2,790
Computer consumables & internet	2,556	2,202
Property & garden maintenance	2,518	2,764
Stationery & office expenses	411	407
Bookkeeping costs	3,065	3,456
Office salaries	7,631	12,248
Office pension contributions	37	159
Independent Examination fees	3,186	2,478
Miscellaneous	1,112	1,459
DBS Checks	107	115
Depreciation - furniture, fixtures & equipment	1,439	1,794
Depreciation - play equipment	3,497	3,625
Depreciation - computer equipment	957	1,010
Depreciation - leasehold property	14,945	14,945
	183,818	188,028

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

**17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.23</u> <u>Total</u> £
<b>Income from:</b>				
Donations & grants		81,552	-	81,552
Charitable activities		69,370	-	69,370
Investment income		633	-	633
<b>Total</b>		<u>151,555</u>	<u>-</u>	<u>151,555</u>
<b>Expenditure on:</b>				
Raising funds	15	-	-	-
Charitable activities	16	188,028	-	188,028
<b>Total</b>		<u>188,028</u>	<u>-</u>	<u>188,028</u>
<b>Net income/(expenditure)</b>		(36,473)	-	(36,473)
<b>TAXATION</b>		-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(36,473)</u>	<u>-</u>	<u>(36,473)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		195,905	-	195,905
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>159,432</u>	<u>-</u>	<u>159,432</u>

**GREAT BARTON PATHWAYS LIMITED**

**Independent examiner's report to the trustees of "Great Barton Pathways Limited"**

We report on the accounts of the company for the year ended 31 August 2024, which are set out on pages 1 to 14.

**Responsibilities and basis of report**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

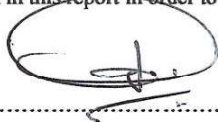
Having satisfied ourselves that the company are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.



Date: 23.2.2025

Twinn Accountants Limited  
Suite 4, East Barton Barns  
East Barton Road  
Great Barton  
Bury St Edmunds  
Suffolk  
IP31 2QY



**GREAT BARTON PATHWAYS LTD**

England & Wales - Charity number 1125759

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# Accounts

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**GREAT BARTON PATHWAYS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**COMPANY NUMBER: 06601291**  
**CHARITY NUMBER: 1125759**

**GREAT BARTON PATHWAYS LIMITED**

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**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2023. The annual report forms part of this report.

**REFERENCE AND ADMINISTRATION DETAILS:-**

**DIRECTORS**

Mrs L Moss (resigned 5 October 2023)  
Mr R Webb (resigned 5 October 2023)  
Mrs H Feakes (appointed 6 October 2022)  
Dr L Powell (appointed 6 October 2022)  
Mrs J Robinson (appointed 5 October 2023)  
Mr X Robinson (appointed 5 October 2023)

**COMPANY SECRETARIES**

Mrs H Feakes (appointed 6 October 2022)  
Dr L Powell (appointed 6 October 2022 and resigned 5 October 2023)

**REGISTERED/  
PRINCIPAL OFFICE**

School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ

**COMPANY REGISTRATION  
NUMBER**

06601291

**CHARITY REGISTRATION  
NUMBER**

1125759

**TRUSTEES**

Mrs L Moss (resigned 5 October 2023)  
Mr R Webb (resigned 5 October 2023)  
Mrs H Feakes (appointed 6 October 2022)  
Dr L Powell (appointed 6 October 2022)  
Mrs J Robinson (appointed 5 October 2023)  
Mr X Robinson (appointed 5 October 2023)

**BANKERS**

CAF

**REPORTING  
ACCOUNTANTS**

Twinn Accountants Limited, Suite 4 East Barton Barns,  
East Barton Road, Great Barton, Suffolk, IP31 2QY

**SOLICITORS**

Metcalfe Copeman & Pettefar, Cage Lane, Thetford,  
Norfolk, IP24 2DT

## **GREAT BARTON PATHWAYS LIMITED**

### **REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

The directors submit their Report and Accounts for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

#### **Structure, Governance and Management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

##### **Trustee Induction and Training**

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

##### **Objectives and activities for public benefit**

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Achievements and Performance

The 2022/23 year has seen the Preschool through another settled and thriving year, with preschool and wrap around services operating at full capacity. Costs have continued to rise across the board, however the school has managed this well and has maintained its strong financial position throughout.

Total income has dropped by 6%, to £151.5k, down from just under £155k in 2022. Total income is broken down into 'Preschool Fees' comprising mainly of Early Years Funding received from the government, and 'Wrap Around Care' comprising of breakfast, after school & holiday clubs, which is our privately generated income stream. Over the year the 'preschool fees' income has fallen by 33.7%, due to reduced pupil numbers compared with last year, however the 'wrap around care' income has increased by 31.1%, with the biggest increase seen in the holiday clubs due to the half term and end of term clubs having proven very popular. We are pleased to say that our wrap around care is now operating at the same rate as, if not slightly more than, pre-COVID times.

Total direct costs have seen an increase of 15.8%, rising from just under £109k in 2022 to £126.1k in 2023. Direct costs have seen an increase across the board, with a 19.3% increase in the food shopping, a 23.5% increase in materials & equipment, and a 17.2% increase in staff costs. Staff costs have risen as a result of running with a 'full house' as well as having continued to spend on training in various areas to further improve knowledge and qualifications. We have two newly qualified members of staff at level 5 & level 3 and another mid-way through their level 3 qualification. Pathways has always encouraged and been supportive of staff wanting to improve and/or extend their qualifications.

Total overhead costs are up 4.4%, an increase of just over £1.5k, rising from £35.6k in 2022 to £37.1k in 2023. Costs have risen across the board and continue to rise, as expected. The biggest increases are seen again in staff costs, due to annual pay rises, gas & electric, computer & software costs and accountancy fees.

There has been minimal capital spend this year as we spent a lot of money on replacing the pirate ship in the previous year. Money has been spent on replacing the iPads, some tables and investing just over £2k in a wooden indoor climbing frame with soft mats, which has proven a huge success as the kids love it!

The Preschool was able to hold their annual Christmas and Summer concerts, with both events being very successful again and enjoyed by all. The Preschool was also very excited to be able to take the children on several trips throughout the year, being a farm visit to Field of Dreams, a visit to watch a show at the Theatre and a trip to Stowmarket Leisure Centre to use their soft play area, all trips were a huge success. Pathways also provided the children with further forest school sessions throughout the summer, as well as birds of prey and reptile experiences which again were a great success.

Despite the constant hit of rising costs, Pathways remained financially strong throughout the year and continues to hold a very strong financial position, standing proud of a bank balance which remains over £80k.

Pathways is starting off the next academic year busy, despite numbers being lower than this year, however no doubt the spaces will fill as the year goes on, as this is usually the case!

#### FINANCIAL REVIEW

Total incoming resources for the year were £151,555 compared to £155,010 in the previous period.

Total resources expended were £188,028 compared to £161,809 in the previous year.

Overall, expenditure exceeded income by £36,473 for the year, compared to a deficit of £6,799 in the previous year. After income tax of £0 (2022: £8) the deficit was £36,473 (2022: £6,807).

**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

**Reserves Policy**

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital of £53,437 to cover approximately one school term's staff and office costs. The Trustees review the Financial Reserves policy annually.

**Risk Review**

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

**Directors' responsibilities**

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charities SORP
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company special provisions**

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

**Signing on behalf of the board of Directors/Trustees**

  
.....

Dr L Powell  
Director/Trustee

Approved by the board on 11/04/24

**GREAT BARTON PATHWAYS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Year ended</u>	<u>Year ended</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>31.8.23</u>	<u>31.8.22</u>
		£	£	<u>Total</u>	<u>Total</u>
				£	£
<b>Income from:</b>					
Donations & grants	13	81,552	-	81,552	98,448
Charitable activities	14	69,370	-	69,370	56,521
Investment income	7	633	-	633	41
<b>Total</b>		<u>151,555</u>	<u>-</u>	<u>151,555</u>	<u>155,010</u>
<b>Expenditure on:</b>					
Raising funds	15	-	-	-	120
Charitable activities	16	188,028	-	188,028	161,689
<b>Total</b>		<u>188,028</u>	<u>-</u>	<u>188,028</u>	<u>161,809</u>
<b>Net income/(expenditure)</b>		(36,473)	-	(36,473)	(6,799)
<b>TAXATION</b>		-	-	-	8
<b>NET MOVEMENT IN FUNDS</b>		<u>(36,473)</u>	<u>-</u>	<u>(36,473)</u>	<u>(6,807)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		195,905	-	195,905	202,712
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>159,432</u>	<u>-</u>	<u>159,432</u>	<u>195,905</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

GREAT BARTON PATHWAYS LIMITED

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	Year ended 31.8.23 £	Year ended 31.8.22 £
<b>FIXED ASSETS</b>			
Tangible assets	4	<u>74,652</u>	<u>79,226</u>
<b>CURRENT ASSETS</b>			
Stock		550	363
Debtors	5	3,792	10,565
Cash at bank & in hand		<u>84,000</u>	<u>133,101</u>
		<u>88,342</u>	<u>144,029</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	6	<u>3,562</u>	<u>27,350</u>
<b>NET CURRENT ASSETS</b>		<u>84,780</u>	<u>116,679</u>
<b>NET ASSETS</b>		<u>159,432</u>	<u>195,905</u>
<b>INCOME FUNDS</b>			
Unrestricted funds	8	159,432	195,905
<b>TOTAL FUNDS</b>		<u>159,432</u>	<u>195,905</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2023 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 11/04/24 and signed on its behalf by

  
..... Dr L Powell (Director)

  
..... Mr X Robinson (Director)

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

# GREAT BARTON PATHWAYS LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting Policies

#### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

#### Financial Reporting Standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

#### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

#### Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

#### Interest Receivable

Interest is included when receivable by the charity.

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

#### Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object 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 purposes of each fund is included in the notes to the financial statement.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

**SEGMENTAL INFORMATION**

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

<b>NET INCOME</b>	Year ended	Year ended
	31.8.23	31.8.22
	£	£

Net outgoing resources for the year is stated after charging:

Directors' remuneration	-	-
Depreciation of tangible fixed assets	21,374	17,225
Independent Examination fee	2,478	2,124
	2,478	2,124

<b>TANGIBLE FIXED ASSETS</b>	<u>Computer Equipment</u>	<u>Furniture, Fixtures &amp; Equipment</u>	<u>Play Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	£	£	£	£	£
<b>COST</b>					
At 1 August 2022	6,889	19,684	26,084	376,926	429,583
Additions	1,914	508	14,378	-	16,800
Disposals	-	-	-	-	-
As at 31 August 2023	8,803	20,192	40,462	376,926	446,383
<b>DEPRECIATION</b>					
At 1 August 2022	6,198	15,448	11,628	317,083	350,357
Charge for the year	1,010	1,794	3,625	14,945	21,374
Disposals	-	-	-	-	-
As at 31 August 2023	7,208	17,242	15,253	332,028	371,731
<b>NET BOOK VALUE</b>					
As at 31 August 2023	1,595	2,950	25,209	44,898	74,652
<b>NET BOOK VALUE</b>					
As at 31 August 2022	691	4,236	14,456	59,843	79,226

<b>DEBTORS</b>	Year ended	Year ended
	31.8.23	31.8.22
	£	£
Trade debtors	1,127	618
Prepayments	2,177	3,698
Other debtors	488	6,249
	3,792	10,565

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31.8.23	Year ended 31.8.22
	£	£
Trade creditors	1,117	2,189
Accruals	2,219	2,118
Deferred income	226	22,700
Other creditors	-	343
	<u>3,562</u>	<u>27,350</u>

**7 INVESTMENT INCOME**

	Year ended 31.8.23	Year ended 31.8.22
	£	£

The company's investment income is derived from the following:

Bank interest received	633	41
------------------------	-----	----

**8 UNRESTRICTED FUNDS**

	Year ended 31.8.23	Year ended 31.8.22
	£	£

**General Fund**

Incoming resources (notes 7, 13 & 14)	151,555	155,010
Resources expended (notes 15 & 16)	(188,028)	(161,809)
Taxation	-	(8)
Net movement in funds	(36,473)	(6,807)
Balance brought forward	195,905	202,712
Balance as at 31 August 2023	<u>159,432</u>	<u>195,905</u>

**GREAT BARTON PATHWAYS LIMITED**

	<u>Unrestricted</u>	<u>Restricted</u>	Year ended	Year ended
	<u>Funds</u>	<u>Funds</u>	31.8.23	31.8.22
	£	£	<u>Total</u>	<u>Total</u>
			£	£
Fund Balances as at 31 August 2023 are represented by:				
Tangible Fixed Assets	74,652	-	74,652	79,226
Current Assets	88,342	-	88,342	144,029
Creditors: Amounts falling due within one year	(3,562)	-	(3,562)	(27,350)
<b>Total Net Assets as at 31 August 2023</b>	<u>159,432</u>	<u>-</u>	<u>159,432</u>	<u>195,905</u>

**10 SHARE CAPITAL**

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

**11 RELATED PARTY TRANSACTIONS**

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £597 (2022: £2,011) was reimbursed to 1 (2022: 1) trustee for expenses.

**12 ANALYSIS OF STAFF COSTS**

	Year ended	Year ended
	31.8.23	31.8.22
	£	£
Staff costs were as follows:		
Salaries & Wages	121,982	104,325
Social Security Costs	<u>926</u>	<u>938</u>
	<u>122,908</u>	<u>105,263</u>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	<u>8.0</u>	<u>8.0</u>
Administration & management	<u>2.0</u>	<u>2.0</u>
	<u>10.0</u>	<u>10.0</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

**13 INCOME - DONATIONS AND GRANTS**

	Year ended 31.8.23	Year ended 31.8.22
	£	£
<b>Unrestricted Funds:-</b>		
Suffolk County Council - Early Years Grant	<u>81,552</u>	<u>98,448</u>

**14 INCOME - CHARITABLE ACTIVITIES**

	Year ended 31.8.23	Year ended 31.8.22
	£	£
<b>Unrestricted Funds:-</b>		
Trips & activities	569	383
School dinners	2,936	3,265
Milk	410	343
Uniforms	46	243
Holiday club fees	15,180	10,105
After School club fees	27,957	22,682
Lunch club fees	4,012	3,947
Breakfast club fees	15,137	10,780
Pre-school fees	2,537	3,826
Fund raising activities	586	947
	<u>69,370</u>	<u>56,521</u>

**GREAT BARTON PATHWAYS LIMITED**

<b>Unrestricted Funds</b>	Year ended 31.8.23 £	Year ended 31.8.22 £
Fund raising	-	120

**16 EXPENSES - CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	Year ended 31.8.23 £	Year ended 31.8.22 £
School dinners	3,006	3,382
Food, shopping & essentials	6,664	5,585
Uniforms	887	767
Materials & supplies	3,497	2,831
Advertising & promotion	144	144
Children's entertainment & replacement toys	2,185	1,866
Trips & activities	2,515	2,840
Staff training & welfare	3,291	1,228
Staff salaries	105,615	90,059
Staff pension contributions	1,735	1,563
Ofsted registration fee	220	220
Business rates	564	500
Water rates	688	451
Cleaning & refuse collection	2,245	2,170
Light & heat	4,334	3,087
Telephone	986	865
Insurance	2,790	2,747
Computer consumables & internet	2,202	1,834
Property & garden maintenance	2,764	4,715
Stationery & office expenses	407	315
Bookkeeping costs	3,456	2,863
Office salaries	12,248	10,810
Office pension contributions	159	158
Independent Examination fees	2,478	2,124
Miscellaneous	1,459	1,095
DBS Checks	115	246
Depreciation - furniture, fixtures & equipment	1,794	1,174
Depreciation - play equipment	3,625	801
Depreciation - computer equipment	1,010	383
Depreciation - leasehold property	14,945	14,866
	<u>188,028</u>	<u>161,689</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

**17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.22</u> <u>Total</u> £
<b>Income from:</b>				
Donations & grants		98,448	-	98,448
Charitable activities		56,521	-	56,521
Investment income		41	-	41
<b>Total</b>		<u>155,010</u>	<u>-</u>	<u>155,010</u>
<b>Expenditure on:</b>				
Raising funds	15	120	-	120
Charitable activities	16	161,689	-	161,689
<b>Total</b>		<u>161,809</u>	<u>-</u>	<u>161,809</u>
<b>Net income/(expenditure)</b>		(6,799)	-	(6,799)
<b>TAXATION</b>		8	-	8
<b>NET MOVEMENT IN FUNDS</b>		<u>(6,807)</u>	<u>-</u>	<u>(6,807)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		202,712	-	202,712
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>195,905</u>	<u>-</u>	<u>195,905</u>

**GREAT BARTON PATHWAYS LIMITED**

**Independent examiner's report to the trustees of "Great Barton Pathways Limited"**

We report on the accounts of the company for the year ended 31 August 2023, which are set out on pages 1 to 14.

**Responsibilities and basis of report+**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the company are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.

.....

Date: .....

Twinn Accountants Limited  
Suite 4, East Barton Barns  
East Barton Road  
Great Barton  
Bury St Edmunds  
Suffolk  
IP31 2QY

**GREAT BARTON PATHWAYS LTD**

England & Wales - Charity number 1125759

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# Accounts

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**GREAT BARTON PATHWAYS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**COMPANY NUMBER: 06601291**  
**CHARITY NUMBER: 1125759**

**GREAT BARTON PATHWAYS LIMITED**

**CONTENTS OF FINANCIAL STATEMENTS**

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**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2022. The annual report forms part of this report.

**REFERENCE AND ADMINISTRATION DETAILS:-**

**DIRECTORS**

Mrs L Moss  
Mr R Webb  
Mrs L Reynolds (resigned 31 August 2022)  
Mrs H Feakes (appointed 6 October 2022)  
Dr L Powell (appointed 6 October 2022)

**COMPANY SECRETARIES**

Mrs L Reynolds (resigned 31 August 2022)  
Mrs H Feakes (appointed 6 October 2022)  
Dr L Powell (appointed 6 October 2022)

**REGISTERED/  
PRINCIPAL OFFICE**

School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ

**COMPANY REGISTRATION  
NUMBER**

06601291

**CHARITY REGISTRATION  
NUMBER**

1125759

**TRUSTEES**

Mrs L Moss  
Mr R Webb  
Mrs L Reynolds (resigned 31 August 2022)  
Mrs H Feakes (appointed 6 October 2022)  
Dr L Powell (appointed 6 October 2022)

**BANKERS**

CAF

**REPORTING  
ACCOUNTANTS**

Twinn Accountants Limited, Suite 4 East Barton Barns,  
East Barton Road, Great Barton, Suffolk, IP31 2QY

**SOLICITORS**

Metcalfé Copeman & Pettefar, Cage Lane, Thetford,  
Norfolk, IP24 2DT

## **GREAT BARTON PATHWAYS LIMITED**

### **REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

The directors submit their Report and Accounts for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

#### **Structure, Governance and Management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

##### **Trustee Induction and Training**

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

##### **Objectives and activities for public benefit**

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Achievements and Performance

The 2021/22 year has seen the Preschool through a more settled year, having come out of the tail end of COVID, with preschool and wrap around services back to operating as it did previously. With costs rising across the board, and no further government support available, the school kept financially strong throughout.

Total income for the year has risen by 6% as compared with the previous year. Within total income we have seen a slight increase in income generated from preschool fees, which is as a result of an increase in numbers of children attending and an increase in funded hours claimed. The main reason for the increase in total income is because the 'Wrap Around Care' income stream has increased significantly, up by £17k, from the previous year. In 2021 Pathways operated in a very limited capacity, restricting bubble sizes to keep both children and staff as safe as possible, which therefore had an impact on the level of income that was able to be generated. Whereas in 2022 Pathways was able to operate as normal.

Costs have increased quite considerably across the board. Direct costs have increased by 13% from last year, which is mainly represented by staff costs. Pathways was unable to claim any further furlough monies, which therefore pushes up the staff costs. Also, it was agreed that Pathways would invest some money into a couple of members of staff who are both now half way through doing their level 3 and 5 qualifications respectively. Pathways has always encouraged and been supportive of staff wanting to improve and/or extend their qualifications.

Other areas Pathways has seen increases in costs are in the rates (as Pathways no longer receives any rates 'holiday'), electricity and gas (due to the ongoing rises in the cost of fuel) and repairs and renewals (as the air-con units all needed some attention this year).

There has been some significant capital spend this year, the majority of it relating to the disposal of the old 'pirate ship' and the installation of the new play equipment. This is spend that had been budgeted for and discussed would take place during 2022. The total cost of this new play equipment was in the region of £13k. Other capital spend in the year was on the office, over £1k was spent on purchasing some new furniture and fixtures to give the office a much needed revamp.

The Preschool was able to hold their annual Christmas concert and Summer concert, with both events being very successful again and enjoyed by all. The Preschool was also very excited to be able to take the children on a trip to Banham Zoo, which was enjoyed by everyone. Pathways also provide the children with further forest school sessions throughout the summer, which have always been and continue to be a great success.

Despite receiving no further support from the Government regarding COVID-19, Pathways remained strong throughout and continues to hold a very strong financial position, standing proud of a bank balance which consistently remains over £100k.

Pathways is starting off the next academic year busy, despite numbers being lower than this year. With all services continuing to run as normal, ideally going forward Pathways would like to see its 'wrap around care' income stream back up to the same level it was pre COVID-19, which should be achievable with a little push.

#### FINANCIAL REVIEW

Total incoming resources for the year were £155,010 compared to £145,740 in the previous period.

Total resources expended were £161,809 compared to £143,509 in the previous year.

Overall, expenditure exceeded income by £6,799 for the year, compared to a surplus of £2,231 in the previous year. After income tax of £8 the deficit was £6,807.

**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

**Reserves Policy**

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital of £45,396 to cover approximately one school terms staff and office costs. The Trustees review the Financial Reserves policy annually.

**Risk Review**

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

**Directors' responsibilities**

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charities SORP
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company special provisions**

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

**Signing on behalf of the board of Directors/Trustees**

..... *LMoss* .....

Mrs Laura Moss  
Director/Trustee

Approved by the board on *4<sup>th</sup> May 2023* .....

**GREAT BARTON PATHWAYS LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Year ended</u> <u>31.8.22</u> <u>Total</u>	<u>Year ended</u> <u>31.8.21</u> <u>Total</u>
		£	£	£	£
<b>Income from:</b>					
Donations & grants	13	98,448	-	98,448	112,131
Charitable activities	14	56,521	-	56,521	33,604
Investment income	7	41	-	41	5
<b>Total</b>		<u>155,010</u>	<u>-</u>	<u>155,010</u>	<u>145,740</u>
<b>Expenditure on:</b>					
Raising funds	15	120	-	120	-
Charitable activities	16	161,689	-	161,689	143,509
<b>Total</b>		<u>161,809</u>	<u>-</u>	<u>161,809</u>	<u>143,509</u>
<b>Net income/(expenditure)</b>		(6,799)	-	(6,799)	2,231
<b>TAXATION</b>		8	-	8	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(6,807)</u>	<u>-</u>	<u>(6,807)</u>	<u>2,231</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		202,712	-	202,712	200,481
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>195,905</u>	<u>-</u>	<u>195,905</u>	<u>202,712</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

**GREAT BARTON PATHWAYS LIMITED**

**BALANCE SHEET AS AT 31 AUGUST 2022**

	Notes	<u>Year ended</u> <u>31.8.22</u>	<u>Year ended</u> <u>31.8.21</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	79,226	77,754
<b>CURRENT ASSETS</b>			
Stock		363	459
Debtors	5	10,565	14,054
Cash at bank & in hand		133,101	136,043
		144,029	150,556
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	6	27,350	25,598
<b>NET CURRENT ASSETS</b>		116,679	124,958
<b>NET ASSETS</b>		195,905	202,712
<b>INCOME FUNDS</b>			
Unrestricted funds	8	195,905	202,712
<b>TOTAL FUNDS</b>		195,905	202,712

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 4<sup>th</sup> May 2023 and signed on its behalf by

..... L Moss ..... Mrs L Moss (Director)

..... [Signature] ..... Mr R Webb (Director)

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

#### 1 Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

##### Financial Reporting Standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

##### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

##### Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### Interest Receivable

Interest is included when receivable by the charity.

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

#### Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object 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 purposes of each fund is included in the notes to the financial statement.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)**

**2 SEGMENTAL INFORMATION**

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

<b>3 NET INCOME</b>	Year ended 31.8.22 £	Year ended 31.8.21 £
Net outgoing resources for the year is stated after charging:		
Directors' remuneration	-	-
Depreciation of tangible fixed assets	17,225	17,051
Independent Examination fee	2,124	2,064

<b>4 TANGIBLE FIXED ASSETS</b>	<u>Computer Equipment</u> £	<u>Furniture, Fixtures &amp; Equipment</u> £	<u>Play Equipment</u> £	<u>Leasehold Property</u> £	<u>Total</u> £
<b>COST</b>					
At 1 August 2021	5,930	16,112	22,774	375,353	420,169
Additions	959	3,572	12,593	1,573	18,697
Disposals	-	-	(9,283)	-	(9,283)
As at 31 August 2022	6,889	19,684	26,084	376,926	429,583
<b>DEPRECIATION</b>					
At 1 August 2021	5,815	14,274	20,109	302,217	342,415
Charge for the year	383	1,174	802	14,866	17,225
Disposals	-	-	(9,283)	-	(9,283)
As at 31 August 2022	6,198	15,448	11,628	317,083	350,357
<b>NET BOOK VALUE</b>					
As at 31 August 2022	691	4,236	14,456	59,843	79,226
<b>NET BOOK VALUE</b>					
As at 31 August 2021	115	1,838	2,665	73,136	77,754

<b>5 DEBTORS</b>	Year ended 31.8.22 £	Year ended 31.8.21 £
Trade debtors	618	2,632
Prepayments	3,698	3,056
Other debtors	6,249	8,366
	10,565	14,054

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)**

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31.8.22 £	Year ended 31.8.21 £
Trade creditors	2,189	1,288
Accruals	2,118	1,975
Deferred income	22,700	22,335
Other creditors	343	-
	<u>27,350</u>	<u>25,598</u>

**7 INVESTMENT INCOME**

Year ended 31.8.22 £	Year ended 31.8.21 £
----------------------------	----------------------------

The company's investment income is derived from the following:

Bank interest received	<u>41</u>	<u>5</u>
------------------------	-----------	----------

**8 UNRESTRICTED FUNDS**

Year ended 31.8.22 £	Year ended 31.8.21 £
----------------------------	----------------------------

**General Fund**

Incoming resources (notes 7, 13 & 14)	155,010	145,740
Resources expended (notes 15 & 16)	(161,809)	(143,509)
Taxation	(8)	-
Net movement in funds	<u>(6,807)</u>	<u>2,231</u>
Balance brought forward	<u>202,712</u>	<u>200,481</u>
Balance as at 31 August 2022	<u>195,905</u>	<u>202,712</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)**

**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	Year ended 31.8.22	Year ended 31.8.21
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Fund Balances as at 31 August 2022 are represented by:				
Tangible Fixed Assets	79,226	-	79,226	77,754
Current Assets	144,029	-	144,029	150,556
Creditors: Amounts falling due within one year	(27,350)	-	(27,350)	(25,598)
<b>Total Net Assets as at 31 August 2022</b>	<b>195,905</b>	<b>-</b>	<b>195,905</b>	<b>202,712</b>

**10 SHARE CAPITAL**

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

**11 RELATED PARTY TRANSACTIONS**

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £2,011 (2021: £1,047) was reimbursed to 1 (2021: 1) trustee for expenses.

**12 ANALYSIS OF STAFF COSTS**

	Year ended 31.8.22	Year ended 31.8.21
	£	£
Staff costs were as follows:		
Salaries & Wages	104,325	95,239
Social Security Costs	938	140
	<b>105,263</b>	<b>95,379</b>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	8.0	8.0
Administration & management	2.0	1.0
	<b>10.0</b>	<b>9.0</b>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)**

**13 INCOME - DONATIONS AND GRANTS**

	Year ended 31.8.22 £	Year ended 31.8.21 £
<b>Unrestricted Funds:-</b>		
Suffolk County Council - Early Years Grant	98,448	97,027
Government grants	-	15,104
	<u>98,448</u>	<u>112,131</u>

**14 INCOME - CHARITABLE ACTIVITIES**

	Year ended 31.8.22 £	Year ended 31.8.21 £
<b>Unrestricted Funds:-</b>		
Trips & activities	383	90
School dinners	3,265	3,614
Milk	343	264
Uniforms	243	272
Holiday club fees	10,105	6,986
After School club fees	22,682	12,638
Lunch club fees	3,947	1,641
Breakfast club fees	10,780	6,413
Pre-school fees	3,826	1,323
Fund raising activities	947	363
	<u>56,521</u>	<u>33,604</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)**

**15 EXPENSES - RAISING FUNDS**

<b>Unrestricted Funds</b>	Year ended 31.8.22	Year ended 31.8.21
	£	£
Fund raising	120	-
	<u>120</u>	<u>-</u>

**16 EXPENSES - CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	Year ended 31.8.22	Year ended 31.8.21
	£	£
School dinners	3,382	4,094
Food, shopping & essentials	5,585	3,987
Uniforms	767	511
Materials & supplies	2,831	2,041
Advertising & promotion	144	144
Children's entertainment & replacement toys	1,866	1,113
Trips & activities	2,840	1,174
Staff training & welfare	1,228	677
Staff salaries	90,059	82,386
Staff pension contributions	1,563	1,413
Ofsted registration fee	220	220
Business rates	500	48
Water rates	451	428
Cleaning & refuse collection	2,170	2,155
Light & heat	3,087	2,320
Telephone	865	837
Insurance	2,747	2,728
Computer consumables & internet	1,834	2,769
Property & garden maintenance	4,715	2,312
Stationery & office expenses	315	265
Bookkeeping costs	2,863	2,434
Office salaries	10,810	9,000
Office pension contributions	158	127
Independent Examination fees	2,124	2,064
Miscellaneous	1,095	1,077
DBS Checks	246	134
Depreciation - furniture, fixtures & equipment	1,174	1,102
Depreciation - play equipment	801	953
Depreciation - computer equipment	383	208
Depreciation - leasehold property	14,866	14,788
	<u>161,689</u>	<u>143,509</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)**

**17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.21</u> <u>Total</u> £
<b>Income from:</b>				
Donations & grants		112,131	-	112,131
Charitable activities		33,604	-	33,604
Investment income		5	-	5
<b>Total</b>		<b>145,740</b>	<b>-</b>	<b>145,740</b>
<b>Expenditure on:</b>				
Raising funds	15	-	-	-
Charitable activities	16	143,509	-	143,509
<b>Total</b>		<b>143,509</b>	<b>-</b>	<b>143,509</b>
<b>Net income/(expenditure)</b>		2,231	-	2,231
<b>TAXATION</b>		-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>2,231</b>	<b>-</b>	<b>2,231</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		200,481	-	200,481
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>202,712</b>	<b>-</b>	<b>202,712</b>

**GREAT BARTON PATHWAYS LIMITED**

**Independent examiner's report to the trustees of "Great Barton Pathways Limited"**

We report on the accounts of the company for the year ended 31 August 2022, which are set out on pages 1 to 14.

**Responsibilities and basis of report**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the company are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.

*Twinn Accountants Ltd*

Date: *4<sup>th</sup> May 2023*

Twinn Accountants Limited  
Suite 4, East Barton Barns  
East Barton Road  
Great Barton  
Bury St Edmunds  
Suffolk  
IP31 2QY



**GREAT BARTON PATHWAYS LTD**

England & Wales - Charity number 1125759

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# Accounts

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**GREAT BARTON PATHWAYS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**COMPANY NUMBER: 06601291**  
**CHARITY NUMBER: 1125759**

**GREAT BARTON PATHWAYS LIMITED**

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Independent Examiners Report	Page 15

**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2021. The annual report forms part of this report.

**REFERENCE AND ADMINISTRATION DETAILS:-**

**DIRECTORS**

Mrs L Moss  
Mrs S Bartram (resigned 6 October 2020)  
Mr R Webb (appointed 6 October 2020)  
Mrs L Reynolds (appointed 1 October 2021)

**COMPANY SECRETARIES**

Mr M Axton (resigned 6 October 2020)  
Mrs L Emsden (resigned 6 October 2020)  
Mrs L Reynolds (appointed 6 October 2020)

**REGISTERED/  
PRINCIPAL OFFICE**

School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ

**COMPANY REGISTRATION  
NUMBER**

06601291

**CHARITY REGISTRATION  
NUMBER**

1125759

**TRUSTEES**

Mrs L Moss  
Mrs S Bartram (resigned 6 October 2020)  
Mr R Webb (appointed 6 October 2020)  
Mrs L Reynolds (appointed 6 October 2020)

**BANKERS**

CAF

**REPORTING  
ACCOUNTANTS**

Twinn Accountants Limited, Suite 4 East Barton Barns,  
East Barton Road, Great Barton, Suffolk, IP31 2QY

**SOLICITORS**

Metcalf Copeman & Pettefar, Cage Lane, Thetford,  
Norfolk, IP24 2DT

**CUSTODIAN BUILDING  
TRUSTEES**

Mr R Leveritt

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

The directors submit their Report and Accounts for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

#### Structure, Governance and Management

##### Governing Document

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

##### Trustee Induction and Training

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

##### Objectives and activities for public benefit

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Achievements and Performance

The 2020/21 year has seen the Preschool through another tricky year, however having taken advantage of all government support available, the school kept financially strong throughout.

Total income for the year is in line with the previous year. Within total income we have seen an increase in income generated from preschool fees, which is as a result of an increase in numbers of children attending and an increase in funded hours claimed. We have however also seen a decrease in our wrap around care fees, which is as a result of the setting having to continue to operate in a very limited capacity, restricting bubble sizes to keep both children and staff as safe as possible. This inevitably was going to have an impact on the level of income that was able to be generated.

Costs have increased from last year, up by 6%, which is mainly represented by staff costs. In September 2020, schools were back open and staff numbers were back up again. We were able to take advantage of the furlough scheme again but only for a very short period of time. The number of hours staff worked were also up where staff were having to cover for other staff members due to COVID-19 isolations, testing, illnesses etc. Our staff costs for the year to August 2021 are not too dissimilar to the costs we incurred before the arrival of COVID-19.

There has been no capital spend in the year, as it had been agreed previously to keep this to a minimum. There is however large spend being planned to replace the pirate ship play equipment in the garden, which is hoped to be installed for the Summer of 2022.

With schools reopening in September 2021 and minimal restrictions in place for schools, the Preschool was able to hold their annual Christmas concert and Summer concert. Both events were very successful and enjoyed by all. The Preschool was also very excited to be able to provide the children with another term of forest school sessions throughout the summer and an end of year treat with Little City coming to play.

Despite another year of uncertainty, Pathways remained strong throughout the pandemic. The setting continued to receive various grants and support from the Government, such as the additional restrictions support grant, the business rates holiday and the coronavirus job retention scheme, all of which helped Pathways to maintain a strong financial position throughout.

Pathways looks forward to being able to open in a much less restrictive way once the COVID-19 pandemic is over, in particular being able to operate the wrap around care without the necessity of bubbles. This will therefore help to push our private income stream back up to a level it was pre COVID-19.

#### FINANCIAL REVIEW

Total incoming resources for the year were £145,740 compared to £145,534 in the previous period.

Total resources expended were £143,509 compared to £134,962 in the previous year.

Overall, income before tax exceeded expenditure by £2,231 for the year, compared to £10,572 in the previous year.

**GREAT BARTON PATHWAYS LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES (Continued)**

**Reserves Policy**

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital of £38,080 to cover approximately one school terms staff and office costs. The Trustees review the Financial Reserves policy annually.

**Risk Review**

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

**Directors' responsibilities**

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charities SORP
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company special provisions**

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

**Signing on behalf of the board of Directors/Trustees**

.....  
LMoss

Mrs Laura Moss  
Director/Trustee

Approved by the board on ..15/5/2022

**GREAT BARTON PATHWAYS LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Year ended</u> <u>31.8.21</u> <u>Total</u>	<u>Year ended</u> <u>31.8.20</u> <u>Total</u>
		£	£	£	£
<b>Income from:</b>					
Donations & grants	13	112,131	-	112,131	101,579
Charitable activities	14	33,604	-	33,604	43,889
Investment income	7	5	-	5	66
<b>Total</b>		<u>145,740</u>	<u>-</u>	<u>145,740</u>	<u>145,534</u>
<b>Expenditure on:</b>					
Raising funds	15	-	-	-	-
Charitable activities	16	143,509	-	143,509	134,962
<b>Total</b>		<u>143,509</u>	<u>-</u>	<u>143,509</u>	<u>134,962</u>
<b>Net income/(expenditure)</b>		2,231	-	2,231	10,572
<b>TAXATION</b>		-	-	-	10
<b>NET MOVEMENT IN FUNDS</b>		<u>2,231</u>	<u>-</u>	<u>2,231</u>	<u>10,562</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		200,481	-	200,481	189,919
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>202,712</u>	<u>-</u>	<u>202,712</u>	<u>200,481</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

**GREAT BARTON PATHWAYS LIMITED**

**BALANCE SHEET AS AT 31 AUGUST 2021**

	<u>Notes</u>	<u>Year ended</u> <u>31.8.21</u> £	<u>Year ended</u> <u>31.8.20</u> £
<b>FIXED ASSETS</b>			
Tangible assets	4	<u>77,754</u>	<u>94,383</u>
<b>CURRENT ASSETS</b>			
Stock		459	502
Debtors	5	14,054	11,278
Cash at bank & in hand		<u>136,043</u>	<u>119,607</u>
		<u>150,556</u>	<u>131,387</u>
<b>CREDITORS: AMOUNTS FALLING DUE</b>			
<b>WITHIN ONE YEAR</b>	6	<u>25,598</u>	<u>25,289</u>
<b>NET CURRENT ASSETS</b>		<u>124,958</u>	<u>106,098</u>
<b>NET ASSETS</b>		<u>202,712</u>	<u>200,481</u>
<b>INCOME FUNDS</b>			
Unrestricted funds	8	202,712	200,481
<b>TOTAL FUNDS</b>	9	<u>202,712</u>	<u>200,481</u>

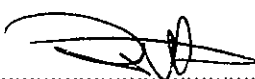
These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2021 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 15/5/2022 and signed on its behalf by

L Moss ..... Mrs L Moss (Director)

 ..... Mr R Webb (Director)

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

#### 1 Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

##### Financial Reporting Standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

##### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

##### Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### Interest Receivable

Interest is included when receivable by the charity.

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

#### Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object 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 purposes of each fund is included in the notes to the financial statement.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 (continued)**

**2 SEGMENTAL INFORMATION**

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

**3 NET INCOME**

Year ended	Year ended
31.8.21	31.8.20
£	£

Net outgoing resources for the year is stated after charging:

Directors' remuneration	-	-
Depreciation of tangible fixed assets	17,051	18,430
Independent Examination fee	2,010	2,478
	<u>2,010</u>	<u>2,478</u>

**4 TANGIBLE FIXED ASSETS**

	<u>Computer Equipment</u>	<u>Furniture, Fixtures &amp; Equipment</u>	<u>Play Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	£	£	£	£	£
<b>COST</b>					
At 1 August 2020	5,930	16,112	22,352	375,353	419,747
Additions	-	-	422	-	422
Disposals	-	-	-	-	-
As at 31 August 2021	<u>5,930</u>	<u>16,112</u>	<u>22,774</u>	<u>375,353</u>	<u>420,169</u>
<b>DEPRECIATION</b>					
At 1 August 2020	5,607	13,172	19,156	287,429	325,364
Charge for the year	208	1,102	953	14,788	17,051
Disposals	-	-	-	-	-
As at 31 August 2021	<u>5,815</u>	<u>14,274</u>	<u>20,109</u>	<u>302,217</u>	<u>342,415</u>
<b>NET BOOK VALUE</b>					
As at 31 August 2021	<u>115</u>	<u>1,838</u>	<u>2,665</u>	<u>73,136</u>	<u>77,754</u>
<b>NET BOOK VALUE</b>					
As at 31 August 2020	<u>323</u>	<u>2,940</u>	<u>3,196</u>	<u>87,924</u>	<u>94,383</u>

**5 DEBTORS**

	Year ended	Year ended
	31.8.21	31.8.20
	£	£
Trade debtors	2,632	621
Prepayments	3,056	3,574
Other debtors	8,366	7,083
	<u>14,054</u>	<u>11,278</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 (continued)**

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31.8.21 £	Year ended 31.8.20 £
Trade creditors	1,288	2,720
Accruals	1,975	1,716
Deferred income	22,335	20,853
	<u>25,598</u>	<u>25,289</u>

**7 INVESTMENT INCOME**

	Year ended 31.8.21 £	Year ended 31.8.20 £
--	----------------------------	----------------------------

The company's investment income is derived from the following:

Bank interest received	5	66
------------------------	---	----

**8 UNRESTRICTED FUNDS**

	Year ended 31.8.21 £	Year ended 31.8.20 £
<b>General Fund</b>		
Incoming resources (notes 7 & 13 to 15)	145,740	145,534
Resources expended (notes 15 & 16)	(143,509)	(134,962)
Taxation	-	(10)
Net movement in funds	2,231	10,562
Balance brought forward	200,481	189,919
Balance as at 31 August 2021	<u>202,712</u>	<u>200,481</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 (continued)**

**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	Year ended	Year ended
	<u>Funds</u>	<u>Funds</u>	31.8.21	31.8.20
	£	£	<u>Total</u>	<u>Total</u>
			£	£
Fund Balances as at 31 August 2021 are represented by:				
Tangible Fixed Assets	77,754	-	77,754	94,383
Current Assets	150,556	-	150,556	131,387
Creditors: Amounts falling due within one year	(25,598)	-	(25,598)	(25,289)
<b>Total Net Assets as at 31 August 2021</b>	<b>202,712</b>	<b>-</b>	<b>202,712</b>	<b>200,481</b>

**10 SHARE CAPITAL**

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

**11 RELATED PARTY TRANSACTIONS**

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £1,047 (2020: £459) was reimbursed to 1 (2020: 1) trustee for expenses.

**12 ANALYSIS OF STAFF COSTS**

	Year ended	Year ended
	31.8.21	31.8.20
	£	£
Staff costs were as follows:		
Salaries & Wages	95,239	85,851
Social Security Costs	140	2,380
	<b>95,379</b>	<b>88,231</b>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	8.0	7.0
Administration & management	1.0	0.5
	<b>9.0</b>	<b>7.5</b>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 (continued)**

**13 INCOME - DONATIONS AND GRANTS**

	Year ended 31.8.21	Year ended 31.8.20
	£	£
<b>Unrestricted Funds:-</b>		
Suffolk County Council - Early Years Grant	97,027	82,665
Government grants	<u>15,104</u>	<u>18,914</u>
	<u>112,131</u>	<u>101,579</u>

**14 INCOME - CHARITABLE ACTIVITIES**

	Year ended 31.8.21	Year ended 31.8.20
	£	£
<b>Unrestricted Funds:-</b>		
Trips & activities	90	35
School dinners	3,614	2,232
Milk	264	170
Uniforms	272	137
Photographs	-	150
Christmas cards	-	192
Holiday club fees	6,986	2,850
After School club fees	12,638	21,953
Lunch club fees	1,641	1,620
Breakfast club fees	6,413	12,539
Pre-school fees	1,323	1,827
Fund raising activities	<u>363</u>	<u>184</u>
	<u>33,604</u>	<u>43,889</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 (continued)**

**15 EXPENSES - RAISING FUNDS**

<b>Unrestricted Funds</b>	Year ended 31.8.21	Year ended 31.8.20
	£	£
Fund raising	-	-
	<u>-</u>	<u>-</u>

**16 EXPENSES - CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	Year ended 31.8.21	Year ended 31.8.20
	£	£
School dinners	4,094	2,008
Food, shopping & essentials	3,987	3,788
Uniforms	511	426
Materials & supplies	2,041	1,841
Advertising & promotion	144	1,432
Children's entertainment & replacement toys	1,113	1,998
Trips & activities	1,174	186
Staff training & welfare	677	1,532
Staff salaries	82,386	74,391
Staff pension contributions	1,413	1,456
Ofsted registration fee	220	220
Business rates	48	417
Water rates	428	391
Cleaning & refuse collection	2,155	2,106
Light & heat	2,320	1,952
Telephone	837	800
Insurance	2,728	2,704
Computer consumables & internet	2,769	1,411
Property & garden maintenance	2,312	1,305
Stationery & office expenses	265	221
Bookkeeping costs	2,434	2,553
Office salaries	9,000	9,728
Office pension contributions	127	144
Independent Examination fees	2,064	2,478
Miscellaneous	1,077	569
DBS Checks	134	191
Photographs	-	150
Christmas cards	-	134
Depreciation - furniture, fixtures & equipment	1,102	1,337
Depreciation - play equipment	953	1,951
Depreciation - computer equipment	208	355
Depreciation - leasehold property	14,788	14,787
	<u>143,509</u>	<u>134,962</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 (continued)

17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Year ended</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>31.8.20</u>
		£	£	<u>Total</u>
				£
<b>Income from:</b>				
Donations & grants		101,579	-	101,579
Charitable activities		43,889	-	43,889
Investment income		66	-	66
<b>Total</b>		<u>145,534</u>	<u>-</u>	<u>145,534</u>
<b>Expenditure on:</b>				
Raising funds	15	-	-	-
Charitable activities	16	134,962	-	134,962
<b>Total</b>		<u>134,962</u>	<u>-</u>	<u>134,962</u>
<b>Net income/(expenditure)</b>		10,572	-	10,572
<b>TAXATION</b>		10	-	10
<b>NET MOVEMENT IN FUNDS</b>		<u>10,562</u>	<u>-</u>	<u>10,562</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		189,919	-	189,919
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>200,481</u>	<u>-</u>	<u>200,481</u>

## GREAT BARTON PATHWAYS LIMITED

### Independent examiner's report to the trustees of "Great Barton Pathways Limited"

We report on the accounts of the company for the year ended 31 August 2021, which are set out on pages 1 to 14.

#### Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the company are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.



Date: 15.5.2022

Twinn Accountants Limited  
Suite 4, East Barton Barns  
East Barton Road  
Great Barton  
Bury St Edmunds  
Suffolk  
IP31 2QY



**GREAT BARTON PATHWAYS LTD**

England & Wales - Charity number 1125759

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# Accounts

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**GREAT BARTON PATHWAYS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**UNAUDITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**COMPANY NUMBER: 06601291**  
**CHARITY NUMBER: 1125759**

**GREAT BARTON PATHWAYS LIMITED**  
**CONTENTS OF FINANCIAL STATEMENTS**

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**GREAT BARTON PATHWAYS LIMITED**  
**REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2020. The annual report forms part of this report.

**REFERENCE AND ADMINISTRATION DETAILS:-**

<b>DIRECTORS</b>	Mrs L Moss Mrs S Bartram (resigned 6 October 2020) Mr R Webb (appointed 6 October 2020)
<b>COMPANY SECRETARIES</b>	Mr M Axton (resigned 6 October 2020) Mrs L Emsden (resigned 6 October 2020) Mrs L Reynolds (appointed 6 October 2020)
<b>REGISTERED/ PRINCIPAL OFFICE</b>	School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ
<b>COMPANY REGISTRATION NUMBER</b>	06601291
<b>CHARITY REGISTRATION NUMBER</b>	1125759
<b>TRUSTEES</b>	Mrs L Moss Mrs S Bartram (resigned 6 October 2020) Mr R Webb (appointed 6 October 2020) Mrs L Reynolds (appointed 6 October 2020)
<b>BANKERS</b>	CAF
<b>REPORTING ACCOUNTANTS</b>	Twinn Accountants Limited, Suite 4 East Barton Barns, East Barton Road, Great Barton, Suffolk, IP31 2QY
<b>SOLICITORS</b>	Metcalf Copeman & Pettefar, Cage Lane, Thetford, Norfolk, IP24 2DT
<b>CUSTODIAN BUILDING TRUSTEES</b>	Mr R Leveritt

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

The directors submit their Report and Accounts for the year ended 31 August 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

#### Structure, Governance and Management

##### Governing Document

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

##### Trustee Induction and Training

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

##### Objectives and activities for public benefit

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Achievements and Performance

The 2019/20 year has been a very unusual year for Pathways due to the significant impact that the COVID-19 pandemic has had on the setting.

Total income for the year, excluding COVID-19 grants, was down by 15% in comparison to the previous year. This was due to forced school closures on 20<sup>th</sup> March 2020, as a result of the COVID-19 pandemic. Although schools re-opened again on 3<sup>rd</sup> June, Pathways only opened on limited hours and restricted children numbers, to ensure the safety of both the children and the staff. Pathways then closed again on 17<sup>th</sup> July and didn't re-open until the beginning of September. During the forced school closures and then the re-opening in September, Pathways lost significant income from both the Easter Holiday club and the Summer Holiday Club, as these were unable to run, as well as income from the wrap around care during normal school term time. Lost income from this was in excess of £23k.

Costs have reduced significantly over the year, which is not surprising whilst schools were forced to close and then re-open in a very limited way. The main reduction in costs for Pathways relate to staff costs, as the setting was able to take advantage of the coronavirus job retention scheme. Pathways are pleased to say that no staff redundancies were made.

There has been very little capital spend in the year, as it had been agreed previously to keep this to a minimum, due to substantial capital spend in the previous year. Pathways did however spend some money on the supply and installation of air-conditioning into one of the playrooms. Pathways also decided to invest in the design and creation of a new website to bring a more modern and fresh feeling to what the setting has to offer to young children.

Following the school closures, unfortunately no fundraising events were able to take place, however the setting did hold a Christmas concert prior to the COVID-19 pandemic, which was very successful and enjoyed by all.

Despite all the upheaval, Pathways remained strong throughout the pandemic. The setting received various grants and support from the Government, such as the charity small business grant, the business rates holiday and the coronavirus job retention scheme, all of which helped Pathways to maintain a strong financial position during the school closures.

Pathways looks forward to being able to open in a much less restrictive way once the COVID-19 pandemic is over, in particular being able to resume its various fundraising events/activities/day trips during the year, which are enjoyed by all the staff, children and parents.

#### FINANCIAL REVIEW

Total incoming resources for the year were £145,534 compared to £148,739 in the previous period. The decrease being mainly attributable to COVID-19 as detailed above.

Total resources expended were £134,962 compared to £154,371 in the previous year.

Overall, income exceeded expenditure by £10,572 for the year, compared to a deficit of £5,632 in the previous year. After income tax of £10 the surplus was £10,562.

## GREAT BARTON PATHWAYS LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES (Continued)

#### Reserves Policy

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital of around £38,000 to cover approximately one school terms staff and office costs. The Trustees review the Financial Reserves policy annually.

#### Risk Review

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

#### Directors' responsibilities

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charities SORP
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company special provisions

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

#### Signing on behalf of the board of Directors/Trustees

.....LMoss.....

Mrs Laura Moss  
Director/Trustee

Approved by the board on ..23..May..2021

**GREAT BARTON PATHWAYS LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.20</u> <u>Total</u> £	<u>Year ended</u> <u>31.8.19</u> <u>Total</u> £
<b>Income from:</b>					
Donations & grants	13	101,579	-	101,579	80,369
Charitable activities	14	43,889	-	43,889	68,316
Investment income	7	66	-	66	54
<b>Total</b>		<u>145,534</u>	<u>-</u>	<u>145,534</u>	<u>148,739</u>
<b>Expenditure on:</b>					
Raising funds	15	-	-	-	219
Charitable activities	16	134,962	-	134,962	154,152
<b>Total</b>		<u>134,962</u>	<u>-</u>	<u>134,962</u>	<u>154,371</u>
<b>Net income/(expenditure)</b>		10,572	-	10,572	(5,632)
<b>TAXATION</b>		10	-	10	-
<b>NET MOVEMENT IN FUNDS</b>		<u>10,562</u>	<u>-</u>	<u>10,562</u>	<u>(5,632)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		189,919	-	189,919	195,551
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>200,481</u>	<u>-</u>	<u>200,481</u>	<u>189,919</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

**GREAT BARTON PATHWAYS LIMITED**  
**BALANCE SHEET AS AT 31 AUGUST 2020**

	<u>Notes</u>	<u>Year ended</u> <u>31.8.20</u> £	<u>Year ended</u> <u>31.8.19</u> £
<b>FIXED ASSETS</b>			
Tangible assets	4	94,383	109,563
<b>CURRENT ASSETS</b>			
Stock		502	516
Debtors	5	11,278	5,740
Cash at bank & in hand		119,607	94,227
		131,387	100,483
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	6	25,289	20,127
<b>NET CURRENT ASSETS</b>		106,098	80,356
<b>NET ASSETS</b>		200,481	189,919
<b>INCOME FUNDS</b>			
Unrestricted funds	8	200,481	189,919
<b>TOTAL FUNDS</b>	9	200,481	189,919

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2020 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 23 May 2021..... and signed on its behalf by

..... LMoss ..... Mrs L Moss (Director)

.....  ..... Mr R Webb (Director)

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

#### 1 Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

##### Financial Reporting Standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

##### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

##### Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### Interest Receivable

Interest is included when receivable by the charity.

## GREAT BARTON PATHWAYS LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

#### Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object 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 purposes of each fund is included in the notes to the financial statement.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020 (continued)**

**2 SEGMENTAL INFORMATION**

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

**3 NET INCOME**

Net outgoing resources for the year is stated after charging:

	Year ended 31.8.20	Year ended 31.8.19
	£	£
Directors' remuneration	-	-
Depreciation of tangible fixed assets	18,430	16,058
Independent Examination fee	2,478	1,986
	<u>2,478</u>	<u>1,986</u>

**4 TANGIBLE FIXED ASSETS**

	<u>Computer Equipment</u>	<u>Furniture, Fixtures &amp; Equipment</u>	<u>Play Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	£	£	£	£	£
<b>COST</b>					
At 1 August 2019	5,742	12,931	22,474	375,353	416,500
Additions	188	3,181	-	-	3,369
Disposals	-	-	(122)	-	(122)
As at 31 August 2020	<u>5,930</u>	<u>16,112</u>	<u>22,352</u>	<u>375,353</u>	<u>419,747</u>
<b>DEPRECIATION</b>					
At 1 August 2019	5,252	11,835	17,208	272,642	306,937
Charge for the year	355	1,337	1,951	14,787	18,430
Disposals	-	-	(3)	-	(3)
As at 31 August 2020	<u>5,607</u>	<u>13,172</u>	<u>19,156</u>	<u>287,429</u>	<u>325,364</u>
<b>NET BOOK VALUE</b>					
As at 31 August 2020	<u>323</u>	<u>2,940</u>	<u>3,196</u>	<u>87,924</u>	<u>94,383</u>
<b>NET BOOK VALUE</b>					
As at 31 August 2019	<u>490</u>	<u>1,096</u>	<u>5,266</u>	<u>102,711</u>	<u>109,563</u>

**5 DEBTORS**

	Year ended 31.8.20	Year ended 31.8.19
	£	£
Trade debtors	621	942
Prepayments	3,574	4,798
Other debtors	7,083	-
	<u>11,278</u>	<u>5,740</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020 (continued)**

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31.8.20 £	Year ended 31.8.19 £
Trade creditors	2,720	664
Accruals	1,716	1,930
Deferred income	20,853	17,533
	25,289	20,127

**7 INVESTMENT INCOME**

The company's investment income is derived from the following:

	Year ended 31.8.20 £	Year ended 31.8.19 £
Bank interest received	66	54

**8 UNRESTRICTED FUNDS**

	Year ended 31.8.20 £	Year ended 31.8.19 £
<b>General Fund</b>		
Incoming resources (notes 7 & 13 to 15)	145,534	148,739
Resources expended (notes 15 & 16)	(134,962)	(154,371)
Taxation	(10)	-
Net movement in funds	10,562	(5,632)
Balance brought forward	189,919	195,551
Balance as at 31 August 2020	200,481	189,919

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020 (continued)**

**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	Year ended 31.8.20 <u>Total</u> £	Year ended 31.8.19 <u>Total</u> £
Fund Balances as at 31 August 2020 are represented by:				
Tangible Fixed Assets	94,383	-	94,383	109,563
Current Assets	131,387	-	131,387	100,483
Creditors: Amounts falling due within one year	(25,289)	-	(25,289)	(20,127)
Total Net Assets as at 31 August 2020	<u>200,481</u>	<u>-</u>	<u>200,481</u>	<u>189,919</u>

**10 SHARE CAPITAL**

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

**11 RELATED PARTY TRANSACTIONS**

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £459 (2019: £562) was reimbursed to 1 (2019: 2) trustee for expenses.

**12 ANALYSIS OF STAFF COSTS**

	Year ended 31.8.20 £	Year ended 31.8.19 £
Staff costs were as follows:		
Salaries & Wages	85,851	99,571
Social Security Costs	<u>2,380</u>	<u>2,532</u>
	<u>88,231</u>	<u>102,103</u>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	7.0	7.5
Administration & management	<u>0.5</u>	<u>0.5</u>
	<u>7.5</u>	<u>8</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020 (continued)**

**13 INCOME - DONATIONS AND GRANTS**

	Year ended 31.8.20 £	Year ended 31.8.19 £
<b>Unrestricted Funds:-</b>		
Suffolk County Council - Early Years Grant	82,665	80,369
Government grants	18,914	-
	<u>101,579</u>	<u>80,369</u>

**14 INCOME - CHARITABLE ACTIVITIES**

	Year ended 31.8.20 £	Year ended 31.8.19 £
<b>Unrestricted Funds:-</b>		
Trips & activities	35	918
School dinners	2,232	4,269
Milk	170	293
Uniforms	137	296
Photographs	150	58
Christmas cards	192	-
Holiday club fees	2,850	13,388
After School club fees	21,953	27,181
Lunch club fees	1,620	2,611
Breakfast club fees	12,539	15,227
Pre-school fees	1,827	2,825
Fund raising activities	184	1,250
	<u>43,889</u>	<u>68,316</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020 (continued)**

**15 EXPENSES - RAISING FUNDS**

<b>Unrestricted Funds</b>	Year ended 31.8.20	Year ended 31.8.19
	£	£
Fund raising	-	219
	<u>-</u>	<u>219</u>

**16 EXPENSES - CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	Year ended 31.8.20	Year ended 31.8.19
	£	£
School dinners	2,008	4,274
Food, shopping & essentials	3,788	6,150
Uniforms	426	820
Materials & supplies	1,841	3,165
Advertising & promotion	1,432	168
Children's entertainment & replacement toys	1,998	2,074
Trips & activities	186	1,609
Staff training	1,532	1,221
Staff salaries	74,391	90,124
Staff pension contributions	1,456	1,207
Ofsted registration fee	220	220
Business rates	417	707
Water rates	391	578
Cleaning & refuse collection	2,106	2,249
Light & heat	1,952	2,125
Telephone	800	789
Insurance	2,704	2,690
Computer consumables & internet	1,411	2,751
Property & garden maintenance	1,305	1,407
Stationery & office expenses	221	348
Bookkeeping costs	2,553	2,414
Office salaries	9,728	7,945
Office pension contributions	144	69
Independent Examination fees	2,478	1,986
Miscellaneous	569	806
DBS Checks	191	140
Photographs	150	58
Christmas cards	134	-
Depreciation - furniture, fixtures & equipment	1,337	951
Depreciation - play equipment	1,951	2,176
Depreciation - computer equipment	355	381
Depreciation - leasehold property	14,787	12,550
	<u>134,962</u>	<u>154,152</u>

**GREAT BARTON PATHWAYS LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020 (continued)**

**17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES**

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Year ended 31.8.19 Total</u> £
<b>Income from:</b>				
Donations & grants		80,369	-	80,369
Charitable activities		68,316	-	68,316
Investment income		54	-	54
<b>Total</b>		<u>148,739</u>	<u>-</u>	<u>148,739</u>
<b>Expenditure on:</b>				
Raising funds	15	219	-	219
Charitable activities	16	154,152	-	154,152
<b>Total</b>		<u>154,371</u>	<u>-</u>	<u>154,371</u>
<b>Net income/(expenditure)</b>		(5,632)	-	(5,632)
<b>GROSS TRANSFERS BETWEEN FUNDS</b>	9	-	-	-
<b>TAXATION</b>		-	-	-
<b>NET RESOURCES AFTER TRANSFERS</b>		<u>(5,632)</u>	<u>-</u>	<u>(5,632)</u>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(5,632)</u>	<u>-</u>	<u>(5,632)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		195,551	-	195,551
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>189,919</u>	<u>-</u>	<u>189,919</u>

## Independent examiner's report to the trustees of "Great Barton Pathways Limited"

We report on the accounts of the company for the year ended 31 August 2020, which are set out on pages 1 to 14.

### Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

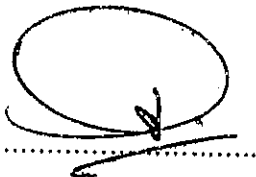
Having satisfied ourselves that the company are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.



Date: 23.5.2021

Twinn Accountants Limited  
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Great Barton  
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