

SUSSEX PATHWAYS LIMITED

England & Wales · Charity number 1127086

Details

Status Registered

Legal form Charitable company

Company number [06741227](#)

Registered 2008-12-08

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

Contact

Address PRB Accountants Llp
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sus

Phone 01273835113

Email sussexpathways@googlemail.com

Website www.sussexpathways.org.uk

Activities

Objects: 3(1) TO PROVIDE CARE, SUPPORT, MENTORING AND REHABILITATION FOR OFFENDERS, AND THOSE AT RISK OF OFFENDING OR RE-OFFENDING, TOGETHER REFERRED TO AS OFFENDERS, OF ALL AGES WHO ARE OR HAVE BEEN IN CUSTODY AT HM PRISON LEWES AND/OR HM PRISON FORD, WHETHER THEY HAVE FAITH OR NONE, OR WHERE RESOURCES PERMIT, OFFENDERS REFERRED TO THE CHARITY FROM ELSEWHERE; AND 3(2) TO PROVIDE, PROMOTE, SUPPORT OR ORGANISE THE RECRUITMENT AND TRAINING OF ANY OFFENDERS, AND TO ASSIST THEM IN FINDING EMPLOYMENT, ACCOMMODATION AND ANY OTHER SUCH HELP AS IS REQUIRED, AS DETERMINED BY THE CHARITY, AS PART OF THE OFFENDERS GENERAL REHABILITATION.

Activities: Partnership working in prisons & the community; providing volunteer mentors for people involved in the criminal justice system, supporting them holistically to change behaviour and reduce harm to the community; recruiting training and supporting community members to volunteer; delivery of mentoring service; identifying appropriate specialised services for referral; applications to grant funding.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Economic/community Development/employment, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Brighton And Hove
- East Sussex
- Kent
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£420,822	£408,915	-	-
2024-04-05	£358,698	£381,728	-	-
2023-04-05	£303,712	£254,425	-	-
2022-04-05	£205,318	£173,677	-	-
2021-04-05	£133,689	£121,759	-	-

Trustees

Name	Role	Appointed
Trevor Leslie Botting	Chair	2024-10-17
ADRIAN TURNER		2013-01-23
Derek Coombes		2024-02-09
Paul Sellings		2022-10-10
Stephen Charles Fradley MBE		2022-07-01

SUSSEX PATHWAYS LIMITED

England & Wales - Charity number 1127086

Accounts

COMPANY REGISTRATION NUMBER: 06741227
CHARITY REGISTRATION NUMBER: 1127086

SUSSEX PATHWAYS LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2025

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2025

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SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Reference and administrative details

Registered charity name Sussex Pathways Limited

Charity registration number 1127086

Company registration number 06741227

Principal office and registered office Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

The trustees

T Botting
A Milton-Thompson
D Coombes
G Ratcliff
P Sellings
S Fradley
P Prior (resigned 30.4.25)
A Turner
V Hancock
C Thomas (resigned 23.8.24)

Accountants

PRB Accountants LLP
Chartered Accountant
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2025

Structure, governance, and management

The charity is a company limited by guarantee.

The governing documents of the Charity are the Memorandum and Articles of Sussex Pathways Limited dated 30th October 2008.

Trustees are recruited to fulfil the strategic requirements of the organisation, specifically relating to the governance and oversight of the charity and its compliance with associated legislation and regulation.

There are currently eight Trustees who bring a board experience of working within the third sector, with backgrounds in and experience of working within the criminal justice system, the prison service, the judiciary as well as experience in governance and compliance, senior management, and public service.

In the years, 2024 – 2025, a new Chair was appointed whilst two Trustees left the Board, one through the pressures of other commitments and one who retired. The year 2025-2026 will see the recruitment of additional Trustees. This recruitment will be targeting suitable persons with key skills to enhance the capabilities of the board; these being related to Finance, project management, media and IT (website, external communications) and rehabilitation.

Board meetings are held in person albeit the option for Board Members to join the meeting virtually is available when required.

None of the Trustees have any beneficial interest in the company. All Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up.

Objectives and activities

Sussex Pathways' objectives are to provide care, support, mentoring and rehabilitation for offenders and for those at risk of offending.

Summary of achievements and performance

The work of the Trustees has been focused on its key responsibilities relating to the oversight, compliance, and governance of the Charity. This work is undertaken through working collaboratively with the Senior Leadership Team, staff, and volunteers. During the year under review (and into the following year), the challenging UK fiscal environment will be a key focus for the Board to ensure the financial stability and viability of the charity into the future. The Chief Executive Officer maintains a sharp commitment to seeking funding from a number of benefactors and other funding streams to increase the funding of the charity.

Despite the UK charity sector experiencing significant pressures on its financial position, Sussex Pathways has maintained a stable position for the year under review. All board meetings include a review of the Charity's financial position and projections for the following periods. A more consistent risk-based approach is also taken, supported by a new Strategic Plan, launched at the end of the 2024 – 2025 period, to provide a clear focus for its service delivery.

Sussex Pathways benefits from continued support from the Lloyds Foundation in support of the Pathways to Change programme. The funding from Police and Crime Commissioner for Sussex towards restorative justice continues with a contract review due in March 2026, with a potential option for a further year's funding.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2025

Training events have been delivered across the charity during the year under review, including restorative justice, training for volunteers, unconscious bias, diversity, and the management of information and documents. Related policies have been introduced or reviewed.

The year under review saw the continued partnership with local universities, with Sussex Pathways providing placements for social care students. Such placements provide significant opportunity for the students to gain relevant skills and experience relating to their degree. Funding is provided for these placements, and the students do provide additional resilience in the charity's service delivery.

Plans are also in place for 2025-2026 for Trustee training and development together with the development of governance documents (code of conduct and governance) for the Trustees and the Board.

Projects and Activities

Sussex Pathways works with residents in HMP Lewes on a number of projects to promote rehabilitation through the provision of a number of interlinked projects, giving residents opportunities for change and a more positive outcome upon and following their release from prison. A key programme is the 'Pathways to Change,' a seven-week course covering key life skills and mindfulness. Sussex Pathways, in partnership with HMP Lewes, are trialling a new programme, kintsugi. Kintsugi is a programme to assist in reflection and healing with participants being facilitated to have safe, non-threatening conversations about their life stories, 'wounds,' and the harm caused to others to encourage self-reflection and to promote recovery.

Sussex Pathways staff and volunteers also provide support immediately upon the release of a resident, assisting them in the days and weeks following their release to establish themselves with accommodation, potential work, benefits and income and general support as they re-enter the community.

Our aims are to reduce reoffending through providing support to those just released from prison in making better choices in the future. This work is critical because other forms of support are hard to achieve with demand outstripping the capacity of statutory agencies.

Sussex Pathways is a key member of the Sussex Restorative Justice Partnership, funded by the Sussex Police and Crime Commissioner. Restorative justice is a powerful process within the criminal justice process, both for those who have been harmed and those who have caused the harm. Whilst the Charity, and Restorative Justice Partnership remain committed to this programme, challenges have been experienced in obtaining referrals for potential post sentence clients given that Lewes Prison is predominantly a remand centre, and residents are frequently moved to other centres post sentence. That said, Sussex Pathways will be seeking other ways or work during the next year to increase the outreach to both harmers and those harmed to increase the number of referrals.

Management and Administration

Sussex Pathways staff and volunteers continue to work from office accommodation within HMP Lewes. Working from within the prison estate is important in allowing access to the residents in the most efficient way. The Trustees and senior leadership remain grateful to the Ministry of Justice for their collaborative approach to allow Sussex Pathways to support residents on a daily basis.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2025

The Senior Leadership Team, comprising the Chief Executive Officer, Chief Operating Officer and Business Manager are working effectively together. A weekly senior leadership meeting is held, which I as the Chair have a standing invitation. Whilst respecting the boundaries of the operational delivery against the strategic governance and oversight, my attendance at a number of the senior leadership meetings allows me a greater knowledge of the service delivery and allows me to add value through guidance, coaching and supporting what is a very busy and engaged senior leadership team as appropriate.

In relation to the staff and volunteers, challenges in the recruitment of qualified and suitably experienced people have been experienced across most project areas. This reflects a national trend within the third sector and as a result, the current staff and volunteers are having to work harder to fill some gaps. It is important to document, on behalf of the Trustees, our enormous thanks and admiration for the work of the staff and volunteers; their work truly makes a difference to the lives of some of the most vulnerable within our communities.

Financial review

The financial position of the Sussex Pathways Charity is one that is stable, well managed and in a good position to respond to the current economic challenges faced by charities in the UK. It is my assessment that the Board of Trustees is providing an effective oversight of the finances of Sussex Pathways. The CEO is reporting in greater depth than before which has been helpful for the Board in undertaking their compliance responsibilities.

Key funders and benefactors remain engaged with Sussex Pathways. The CEO has worked in a focussed and effective way to bid for funding and maintain relationships with those who support the charity.

The Trustees, Senior Leadership Team and all of the volunteers and staff remain appreciative of the support the Charity receives, allowing them to support our clients.

Given the current economic environment and the financial uncertainty that the next twelve to twenty-four months may bring as a result of UK Government fiscal policy, local Government reform in Sussex and the national challenges faced by charities, the Board of Trustees is and will remain committed to ensuring the financial stability and viability of the charity. Whilst success in the short term may not be growth, financial stability and the continuance of our current services will allow the charity to navigate this period and emerge from it stronger.

The Trustees' annual report and accounts were approved on 12 August 2025 and signed on behalf of the Board of Trustees by:

T Botting

.....

Trevor Botting

Chair of the Board of Trustees

Sussex Pathways

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX PATHWAYS LIMITED

YEAR ENDED 5 APRIL 2025

I report on the financial statements for the year ended 5 April 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX
PATHWAYS LIMITED *(continued)***

YEAR ENDED 5 APRIL 2025

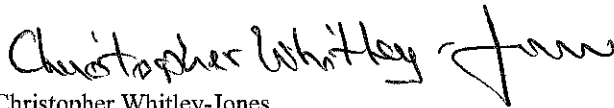
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Whitley-Jones
PRB ACCOUNTANTS LLP
Chartered accountant

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

26/8/25

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 5 APRIL 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	260,724	260,724	286,012
Charitable activities	6	72,500	72,500	72,500
Investment income	7	707	707	186
Total income		<u>333,931</u>	<u>333,931</u>	<u>358,698</u>
Expenditure				
Expenditure on charitable activities	8,9	408,915	408,915	381,728
Total expenditure		<u>408,915</u>	<u>408,915</u>	<u>381,728</u>
Net income/(expenditure) and net movement in funds		<u>(74,984)</u>	<u>(74,984)</u>	<u>(23,030)</u>
Reconciliation of funds				
Total funds brought forward		86,891	86,891	109,921
Total funds carried forward		<u>11,907</u>	<u>11,907</u>	<u>86,891</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION

5 APRIL 2025

		2025		2024	
		£	£	£	£
Current assets					
Debtors		81,160		5,500	
Cash at bank and in hand		99,465		150,988	
Creditors: amounts falling due within one year	14	(168,718)		(69,597)	
Net current assets			11,907		86,891
Total assets less current liabilities			11,907		86,891
Net assets			11,907		86,891
Funds of the charity					
Unrestricted funds			11,907		86,891
Total charity funds	15		11,907		86,891

For the year ending 5 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 12 August 2025, and are signed on behalf of the board by:

T Botting

T Botting
Chair of the Board of Trustees
Sussex Pathways

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2025

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Tangible assets

All fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation. Any fixed assets carried at revalued amounts are recorded at the market value at the balance sheet date.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 3 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Charity is a company limited by guarantee. All of the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants and donations				
General	260,724	260,724	286,012	286,012
	<u>260,724</u>	<u>260,724</u>	<u>286,012</u>	<u>286,012</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Restorative Justice	72,500	72,500	72,500	72,500
	<u>72,500</u>	<u>72,500</u>	<u>72,500</u>	<u>72,500</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	707	707	186	186
	<u>707</u>	<u>707</u>	<u>186</u>	<u>186</u>

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Staff costs	350,241	350,241	326,768	326,768
Support costs	58,674	58,674	54,960	54,960
	<u>408,915</u>	<u>408,915</u>	<u>381,728</u>	<u>381,728</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Staff costs	350,241	28,605	378,846	351,883
Management and administration	–	27,496	27,496	28,324
Insurance	–	1,090	1,090	626
Governance costs	–	1,483	1,483	895
	<u>350,241</u>	<u>58,674</u>	<u>408,915</u>	<u>381,728</u>

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	780	780
	<u>780</u>	<u>780</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	350,241	326,768
	<u>350,241</u>	<u>326,768</u>

The average head count of employees during the year was 14 (2024: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	14	14
	<u>14</u>	<u>14</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2025

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 6 April 2024 and 5 April 2025	<u>1,298</u>	<u>1,298</u>
Depreciation		
At 6 April 2024 and 5 April 2025	<u>1,298</u>	<u>1,298</u>
Carrying amount		
At 5 April 2025	<u>—</u>	<u>—</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Deferred income	166,289	67,560
Trade creditors	129	—
Pension	1,520	1,257
Accruals	780	780
	<u>168,718</u>	<u>69,597</u>

15. Analysis of charitable funds

Unrestricted funds

	At 6 April 2024 £	Income £	Expenditure £	At 5 April 2025 £
General funds	<u>86,891</u>	<u>333,931</u>	<u>(408,915)</u>	<u>11,907</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	180,625	180,625
Creditors less than 1 year	(168,718)	(168,718)
Net assets	<u>11,907</u>	<u>11,907</u>

SUSSEX PATHWAYS LIMITED

England & Wales - Charity number 1127086

Accounts

06741227

1127086

COMPANY REGISTRATION NUMBER:

CHARITY REGISTRATION NUMBER:

SUSSEX PATHWAYS LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2024

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2024

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SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

Reference and administrative details

Registered charity name Sussex Pathways Limited

Charity registration number 1127086

Company registration number 06741227

Principal office and registered office Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

The trustees

A Milton-Thompson
C Thomas
T Leech
P Prior
A Turner
V Hancock
A Cable
S Fradley

Accountants

PRB Accountants LLP
Chartered Accountant
Kingfisher House
Hurstwood Grange
Hurstwood Lane
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SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2024

Structure, governance and management

The Charity is a company limited by guarantee.

The Governing Documents of the Charity are the Memorandum and Articles of Association of Sussex Pathways Limited dated 30 October 2008.

Trustees are recruited to fulfil strategic needs in the organisation and to bring to the Board the skills and experience required for effective governance of the charity and its work. The current Trustees have experience of managing and chairing charities that work with people in prison, people who are resettling in the community, young people who face social disadvantage, and asylum seekers; Trustees also have relevant experience as magistrate, judge, accountant, personnel manager, and representatives from faith communities. Trustees are appointed by ordinary resolution of the members and are required to brief themselves on their legal obligations under charity and company law. Sussex Pathways provides new Trustees with the Memorandum and Articles of Association, accounts, financial forecasts, reports on performance and plans for the future direction of the work. One founder trustee retired during the year, and another resigned through increased pressure of work during the pandemic. Two new Trustees were appointed during the year, but both decided that, under the current pandemic circumstances, they could not fully engage with the work of the charity and resigned shortly after appointment. At the end of the year under review, there were, therefore, six Trustees. The Trustees intend to recruit new trustees once interviews can be held in person.

None of the Trustees has any beneficial interest in the company. All the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

Sussex Pathways' objectives are: To reduce reoffending, aide rehabilitation and resettlement back into the community, via: meeting the unmet needs of people leaving prison, providing mentoring support, personal wellbeing, and being the bridge between the prisons and community.

Summary of achievements and performance

The work of the charity throughout the year has been to rebuild the work within the prison after Covid-19, and build on the new projects that we have started.

The Trustees have, as in previous years, continued to concentrate on the financial viability of the charity, assisted in great measure by the flexibility and commitment of the staff team, but the focus of the Board's work has been on the logistics and safety of continuing our work.

The charity's financial situation has been relatively stable during the year though the Trustees recognise and accept that achieving new funding continues to be challenging. The charity's finances are discussed at all Board meetings and strategies for managing a downturn in incoming funds are regularly updated.

The Lloyds Foundation provided a two year funding grant for the Pathways to Change programme, B&L leach has granted unrestricted funding, along with Pike Foundation funding a new women's project.

Funding from the Sussex Police & Crime Commissioner's budget for the Restorative Justice Programme is now three years commissioning with the option of a further two years.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2024

The charity has continued to work within the constraints of the Ministry of Justice's Transforming Rehabilitation programme. We have been successful in being sub-contracted by Forward Trust to deliver the Personal Wellbeing CRS contract for ethnic minority and young adult clients. The Trustees are confident that this expansion is within our ability to deliver.

Training for volunteer key workers and Restorative Justice workers has continued whilst recognising that their roles are different from previous years due to the complexities of the clients that we now pick up. Our training is very well attended and well received.

The Trustees have completed a full set of Policies and Procedures, and these are reviewed and revised as necessary throughout the year. A detailed Business Plan has been drafted, which the trustees will sign off once completed.

We have continued to work with several universities, providing placements for their social work students who gain significant skills and experience which leads them to career choices. Some funding accompanies these placements.

We are still based in the office in HMP Lewes and now have the use of a paid space in King's church, Lewes to use as a community office and for training.

Projects and Activities

Sussex Pathways works with residents in HMP Lewes to promote rehabilitation back into the community, and to reduce re-offending. We recruit, train, manage and support volunteers. Each volunteer supports an individual resident. Whilst meeting inside the prisons is limited, contact has been maintained with residents and many have been met at the gate on the day of release. The Trustees recognise how vital this is to the prospects of the people we exist to support, particularly so in the current situation when other forms of support are much harder to achieve.

Our aims are to reduce re-offending and rehabilitate each resident we work with. Our work is based on the individual needs of each resident and addressing the institutionalisation issues of the clients. For example, a resident may have housing requirements, low literacy, addiction issues, and wants to reunite with their family. This would be broken down and put in order of priority with the resident. We encourage the resident to take part in our Pathways to Change seven-week course, learning practical life skills, and Mindfulness. These are tools that help him to overcome obstacles he will face after leaving prison, and with the support of the volunteer key worker he is less likely to fail and less likely to re-offend.

In the last two years we have worked with residents who face long or indeterminate sentences, along with remand and re-call prisoners. This work involves a seven-week course called Pathways to Change, which looks at trauma and builds emotional resilience. The course provides the tools needed to serve a long sentence. It supports the resident and makes for a safer living community for staff and residents.

In our work, clients sometimes express remorse. When they do so, we refer them to the Sussex Restorative Justice (RJ) Partnership and support them through the RJ process. This work is undertaken by Volunteers, who are trained to become RJ Facilitators.

Management and Administration

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2024

The Trustees are both grateful and respectful of the high calibre of the staff team. Shirl Tanner, the Chief Executive Officer, leads the staff team very effectively and has risen to the considerable challenge of keeping the team focussed and communicating with each other, using Zoom and other IT systems. The staff continue to demonstrate the unshakeable conviction that the work of the charity is valuable to the very vulnerable people that Sussex Pathways was established to support. The excellent Lamplight IT system, installed during the early part of the year, provides detailed information on the progress of each client.

It has been a privilege to chair the Board throughout a year of very considerable change and challenge, which we have experienced along with most small charities working within the sector. That we end the financial year in a viable situation is a considerable credit to the staff team and their fundraising abilities. The charity is respected for its work, but the Board recognises that funding will always be difficult to maintain. My thanks go to all our volunteers for their dedication to our work, and to our remarkable staff team who continue to deliver service above and beyond anything that could reasonably be asked for. We look forward to the coming year with conviction that the work of Sussex Pathways is innately valuable and unique and have every intention and strong commitment to expanding and enhancing our work.

Financial review

The financial statements show a carefully managed and relatively secure position at the time of compiling this report, which is particularly remarkable during the restrictions and limitations to our work.

Income was received from several universities, grant making trusts and foundations, the Police & Crime Commissioner, the Lloyds Foundation, local activity sources and individual donors. A new, unsolicited, and unrestricted grant from the B&L Leech charity was a particular benefit. The Trustees of Sussex Pathways are very grateful for all this financial support which underlines the respect with which we are regarded.

The Trustees' annual report and accounts were approved on 14 August 2023 and signed on behalf of the Board of Trustees by:



.....
Chris Thomas - Chair

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX PATHWAYS LIMITED

YEAR ENDED 5 APRIL 2024

I report on the financial statements for the year ended 5 April 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX PATHWAYS LIMITED *(continued)*

YEAR ENDED 5 APRIL 2024

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Whitley-Jones
PRB ACCOUNTANTS LLP
Chartered accountant

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 5 APRIL 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	226,048	226,048	226,048
Charitable activities	6	77,600	77,600	77,600
Investment income	7	64	64	64
Total income		<u>303,712</u>	<u>303,712</u>	<u>303,712</u>
Expenditure				
Expenditure on charitable activities	8,9	254,425	254,425	254,425
Total expenditure		<u>254,425</u>	<u>254,425</u>	<u>254,425</u>
Net income/(expenditure) and net movement in funds		<u>49,287</u>	<u>49,287</u>	<u>49,287</u>
Reconciliation of funds				
Total funds brought forward		60,634	60,634	60,634
Total funds carried forward		<u>109,921</u>	<u>109,921</u>	<u>109,921</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
5 APRIL 2024

		2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		136,415		136,415	
Creditors: amounts falling due within one year	14	<u>(26,494)</u>		<u>(26,494)</u>	
Net current assets			109,921		109,921
Total assets less current liabilities			109,921		109,921
Net assets			109,921		109,921
			==		==
Funds of the charity					
Unrestricted funds			109,921		109,921
Total charity funds	15		109,921		109,921
			==		==

For the year ending 5 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 14 August 2023, and are signed on behalf of the board by:



Chris Thomas
Trustee

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2024

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Tangible assets

All fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation. Any fixed assets carried at revalued amounts are recorded at the market value at the balance sheet date.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 3 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Charity is a company limited by guarantee. All of the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants and donations				
General	226,048	226,048	226,048	226,048
	<u>226,048</u>	<u>226,048</u>	<u>226,048</u>	<u>226,048</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Restorative Justice	77,600	77,600	77,600	77,600
	<u>77,600</u>	<u>77,600</u>	<u>77,600</u>	<u>77,600</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Interest receivable	64	64	64	64
	<u>64</u>	<u>64</u>	<u>64</u>	<u>64</u>

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Staff costs	205,977	205,977	205,977	205,977
Support costs	48,448	48,448	48,448	48,448
	<u>254,425</u>	<u>254,425</u>	<u>254,425</u>	<u>254,425</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Staff costs	205,977	21,543	227,520	227,520
Management and administration	–	25,340	25,340	25,340
Insurance	–	670	670	670
Governance costs	–	895	895	895
	<u>205,977</u>	<u>48,448</u>	<u>254,425</u>	<u>254,425</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	780	780

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	205,977	205,977

The average head count of employees during the year was 10 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	10	10

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2024

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No employee received employee benefits of more than £60,000 during the year (2023: Nil).

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2024

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 6 April 2023 and 5 April 2024	1,298	1,298
	==	==
Depreciation		
At 6 April 2023 and 5 April 2024	1,298	1,298
	==	==
Carrying amount		
At 5 April 2024	-	-
	==	==

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Deferred income	20,833	20,833
PAYE/NIC	3,715	3,715
Pension	1,166	1,166
Accruals	780	780
	==	==
	26,494	26,494
	==	==

15. Analysis of charitable funds

Unrestricted funds

	At 6 April 2023 £	Income £	Expenditure £	At 5 April 2024 £
General funds	109,921	303,712	(254,425)	109,921
	==	==	==	==

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	136,415	136,415
Creditors less than 1 year	(26,494)	(26,494)
	==	==
Net assets	109,921	109,921

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2024

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SUSSEX PATHWAYS LIMITED

England & Wales - Charity number 1127086

Accounts

COMPANY REGISTRATION NUMBER: 06741227
CHARITY REGISTRATION NUMBER: 1127086

SUSSEX PATHWAYS LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2023

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2023

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SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

Reference and administrative details

Registered charity name Sussex Pathways Limited

Charity registration number 1127086

Company registration number 06741227

Principal office and registered office Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

The trustees

A Milton-Thompson
C Thomas
T Leech
P Prior
A Turner
V Hancock
A Cable
S Fradley

Accountants

PRB Accountants LLP
Chartered Accountant
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2023

Structure, governance and management

The Charity is a company limited by guarantee.

The Governing Documents of the Charity are the Memorandum and Articles of Association of Sussex Pathways Limited dated 30 October 2008.

Trustees are recruited to fulfil strategic needs in the organisation and to bring to the Board the skills and experience required for effective governance of the charity and its work. The current Trustees have experience of managing and chairing charities that work with people in prison, people who are resettling in the community, young people who face social disadvantage, and asylum seekers; Trustees also have relevant experience as magistrate, judge, accountant, personnel manager, and representatives from faith communities. Trustees are appointed by ordinary resolution of the members and are required to brief themselves on their legal obligations under charity and company law. Sussex Pathways provides new Trustees with the Memorandum and Articles of Association, accounts, financial forecasts, reports on performance and plans for the future direction of the work. One founder trustee retired during the year, and another resigned through increased pressure of work during the pandemic. Two new Trustees were appointed during the year, but both decided that, under the current pandemic circumstances, they could not fully engage with the work of the charity and resigned shortly after appointment. At the end of the year under review, there were, therefore, six Trustees. The Trustees intend to recruit new trustees once interviews can be held in person.

None of the Trustees has any beneficial interest in the company. All the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

Sussex Pathways' objectives are: To reduce reoffending, aide rehabilitation and resettlement back into the community, via: meeting the unmet needs of people leaving prison, providing mentoring support, personal wellbeing, and being the bridge between the prisons and community.

Summary of achievements and performance

The work of the charity throughout the year has been to rebuild the work within the prison after Covid-19, and build on the new projects that we have started.

The Trustees have, as in previous years, continued to concentrate on the financial viability of the charity, assisted in great measure by the flexibility and commitment of the staff team, but the focus of the Board's work has been on the logistics and safety of continuing our work.

The charity's financial situation has been relatively stable during the year though the Trustees recognise and accept that achieving new funding continues to be challenging. The charity's finances are discussed at all Board meetings and strategies for managing a downturn in incoming funds are regularly updated.

The Lloyds Foundation provided a two year funding grant for the Pathways to Change programme, B&L leach has granted unrestricted funding, along with Pike Foundation funding a new women's project.

Funding from the Sussex Police & Crime Commissioner's budget for the Restorative Justice Programme is now three years commissioning with the option of a further two years.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2023

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The Trustees have completed a full set of Policies and Procedures, and these are reviewed and revised as necessary throughout the year. A detailed Business Plan has been drafted, which the trustees will sign off once completed.

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SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2023

Management and Administration

The Trustees are both grateful and respectful of the high calibre of the staff team. Shirl Tanner, the Chief Executive Officer, leads the staff team very effectively and has risen to the considerable challenge of keeping the team focussed and communicating with each other, using Zoom and other IT systems. The staff continue to demonstrate the unshakeable conviction that the work of the charity is valuable to the very vulnerable people that Sussex Pathways was established to support. The excellent Lamplight IT system, installed during the early part of the year, provides detailed information on the progress of each client.

It has been a privilege to chair the Board throughout a year of very considerable change and challenge, which we have experienced along with most small charities working within the sector. That we end the financial year in a viable situation is a considerable credit to the staff team and their fundraising abilities. The charity is respected for its work, but the Board recognises that funding will always be difficult to maintain. My thanks go to all our volunteers for their dedication to our work, and to our remarkable staff team who continue to deliver service above and beyond anything that could reasonably be asked for. We look forward to the coming year with conviction that the work of Sussex Pathways is innately valuable and unique and have every intention and strong commitment to expanding and enhancing our work.

Financial review

The financial statements show a carefully managed and relatively secure position at the time of compiling this report, which is particularly remarkable during the restrictions and limitations to our work.

Income was received from several universities, grant making trusts and foundations, the Police & Crime Commissioner, the Lloyds Foundation, local activity sources and individual donors. A new, unsolicited, and unrestricted grant from the B&L Leech charity was a particular benefit. The Trustees of Sussex Pathways are very grateful for all this financial support which underlines the respect with which we are regarded.

The Trustees' annual report and accounts were approved on 14 August 2023 and signed on behalf of the Board of Trustees by:



.....
Chris Thomas - Chair

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX PATHWAYS LIMITED

YEAR ENDED 5 APRIL 2023

I report on the financial statements for the year ended 5 April 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX
PATHWAYS LIMITED (continued)**

YEAR ENDED 5 APRIL 2023


Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Whitley-Jones
PRB ACCOUNTANTS LLP
Chartered accountant

Kingfisher House
Hurstwood Grange
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West Sussex
RH17 7QX

14/8/23

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 5 APRIL 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	226,048	226,048	142,818
Charitable activities	6	77,600	77,600	62,500
Investment income	7	64	64	-
Total income		<u>303,712</u>	<u>303,712</u>	<u>205,318</u>
Expenditure				
Expenditure on charitable activities	8,9	254,425	254,425	173,677
Total expenditure		<u>254,425</u>	<u>254,425</u>	<u>173,677</u>
Net income/(expenditure) and net movement in funds		<u>49,287</u>	<u>49,287</u>	<u>31,641</u>
Reconciliation of funds				
Total funds brought forward		60,634	60,634	28,993
Total funds carried forward		<u>109,921</u>	<u>109,921</u>	<u>60,634</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION

5 APRIL 2023

		2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand		136,415		86,266	
Creditors: amounts falling due within one year	14	<u>(26,494)</u>		<u>(25,632)</u>	
Net current assets			109,921		60,634
Total assets less current liabilities			109,921		60,634
Net assets			109,921		60,634
Funds of the charity					
Unrestricted funds			109,921		60,634
Total charity funds	15		109,921		60,634

For the year ending 5 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 14 August 2023, and are signed on behalf of the board by:



Chris Thomas
Trustee

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2023

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Tangible assets

All fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation. Any fixed assets carried at revalued amounts are recorded at the market value at the balance sheet date.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 3 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Charity is a company limited by guarantee. All of the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants and donations				
General	226,048	226,048	142,818	142,818
	<u>226,048</u>	<u>226,048</u>	<u>142,818</u>	<u>142,818</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Restorative Justice	77,600	77,600	62,500	62,500
	<u>77,600</u>	<u>77,600</u>	<u>62,500</u>	<u>62,500</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Interest receivable	64	64	-	-
	<u>64</u>	<u>64</u>	<u>-</u>	<u>-</u>

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Staff costs	205,977	205,977	153,451	153,451
Support costs	48,448	48,448	20,226	20,226
	<u>254,425</u>	<u>254,425</u>	<u>173,677</u>	<u>173,677</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Staff costs	205,977	21,543	163,306	163,306
Management and administration	–	25,340	9,045	9,045
Insurance	–	670	431	431
Governance costs	–	895	895	895
	<u>205,977</u>	<u>48,448</u>	<u>173,677</u>	<u>173,677</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>780</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>205,977</u>	<u>153,451</u>

The average head count of employees during the year was 10 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>10</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 6 April 2022 and 5 April 2023	1,298	1,298
Depreciation		
At 6 April 2022 and 5 April 2023	1,298	1,298
Carrying amount		
At 5 April 2023	—	—

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred income	20,833	20,833
PAYE/NIC	3,715	2,941
Pension	1,166	1,078
Accruals	780	780
	<u>26,494</u>	<u>25,632</u>

15. Analysis of charitable funds

Unrestricted funds

	At 6 April 2022 £	Income £	Expenditure £	At 5 April 2023 £
General funds	60,634	303,712	(254,425)	109,921

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	136,415	86,266
Creditors less than 1 year	(26,494)	(25,632)
Net assets	<u>109,921</u>	<u>60,634</u>

SUSSEX PATHWAYS LIMITED

England & Wales - Charity number 1127086

Accounts

COMPANY REGISTRATION NUMBER: 06741227
CHARITY REGISTRATION NUMBER: 1127086

SUSSEX PATHWAYS LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2022

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2022

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Notes to the financial statements	9

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

Reference and administrative details

Registered charity name Sussex Pathways Limited

Charity registration number 1127086

Company registration number 06741227

Principal office and registered office Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

The trustees M Carey
A Milton-Thompson
C Thomas
T Leech
P Prior
A Turner
V Hancock
A Cable
S Fradley

Accountants PRB Accountants LLP
Chartered Accountant
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2022

Structure, governance and management

The Charity is a company limited by guarantee.

The Governing Documents of the Charity are the Memorandum and Articles of Association of Sussex Pathways Limited dated 30 October 2008.

Trustees are recruited to fulfil strategic needs in the organisation and to bring to the Board the skills and experience required for effective governance of the charity and its work. The current Trustees have experience of managing and chairing charities that work with people in prison, people who are resettling in the community, young people who face social disadvantage, and asylum seekers; Trustees also have relevant experience as magistrate, judge, accountant, personnel manager, and representatives from business and faith communities. Trustees are appointed by ordinary resolution of the members and are required to brief themselves on their legal obligations under charity and company law. Sussex Pathways provides new Trustees with the Memorandum and Articles of Association, accounts, financial forecasts, reports on performance and plans for the future direction of the work. Two new Trustees were appointed during the year and have added value with the skills and networks in which they work. At the end of the year under review, there were, therefore, eight Trustees. The Trustees intend to recruit one or two additional trustees if and when suitable people show interest in the work, but this is not a matter of urgency.

None of the Trustees has any beneficial interest in the company. All the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

Sussex Pathways' objectives are to provide care, support, mentoring and rehabilitation for offenders and for those at risk of offending.

Summary of achievements and performance

The work of the charity throughout the past two years has been considerably affected by the constraints of the Covid19 pandemic. However, by the year end, access to prisons was being resumed, and access to the charity's office in HMP Lewes had been restored. Direct meetings with clients were also being re-established, as appropriate.

The Trustees have, as in previous years, continued to concentrate on the financial viability of the charity, assisted in great measure by the flexibility and commitment of the staff team. The Trustees have remained vigilant about safety issues and have put in place additional policies to protect staff, volunteers and clients.

The charity's financial situation has improved during the year though the Trustees recognise and accept that achieving new funding continues to be challenging. The charity's finances are discussed at all Board meetings and strategies for managing a downturn in incoming funds are regularly updated.

The Lloyds Foundation has provided further funding for the Pathways to Change programme. The Dynamic Framework project, initiated by the Ministry of Justice and sub-contracted to Forward Trust, has enabled Sussex Pathways to expand into specific areas of work with ethnic minority clients and young men up to the age of 25. Whilst the initial stages of this project were somewhat delayed and hampered by pandemic restraints, by the end of the year new staff were working well. The BL Leach Trust has provided unrestricted funding which has enabled expansion. Funding from several sources to allow charities to survive the constraints of the pandemic was essential but has now finished.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2022

Funding from the Sussex Police & Crime Commissioner's budget for the Restorative Justice Programme was provided for another year which has allowed that aspect of the charity's work to continue and the programme has now returned to face to face contact with participants.

Training for volunteer key workers and Restorative Justice workers continued on Zoom at the beginning of the year and has now returned to in person training courses.

The Trustees review all Policies and Procedures and confirm that they are fit for purpose, at each meeting. The detailed Business Plan is a 'rolling document' drafted until 2026, with sections added as required and as circumstances develop.

We have continued to work with several universities, providing placements for their students who gain significant skills and experience which leads them to career choices. Some funding accompanies these placements.

Projects and Activities

Sussex Pathways works with residents in HMP Lewes and HMP Rochester to promote rehabilitation back into the community, and to reduce re-offending. Discussions on providing projects in other prisons is planned.

We recruit, train, manage and support volunteers. Each volunteer supports an individual prison resident. Volunteers are now able, once again, to meet residents at the gate on the day of release. The Trustees recognise how vital this is to the future prospects of the people we exist to support, particularly so in the current situation when other forms of support have been less available because of the constraints of the pandemic.

Our aims are to reduce re-offending and rehabilitate each resident we work with. Our work is based on the individual needs of each resident. For example, a resident may have housing requirements, low literacy, addiction issues, and wants to reunite with their family. These factors are discussed and put in order of priority with the resident. We encourage the resident to take part in our Pathways to Change seven-week course, learning practical life skills, and Mindfulness. These are tools that help him to overcome obstacles he will face after leaving prison, and with the support of the volunteer key worker he is less likely to fail and less likely to re-offend.

We continue to have work with residents who face long or indeterminate sentences. This work included an eight-week course called Seen & Heard, which looks at trauma and post-traumatic stress disorder, and builds emotional resilience. The course provides the tools needed to serve a long sentence. It supports the resident and makes for a safer living community for staff and residents. The course was, necessarily suspended during the pandemic, and we aim to start again as soon as feasible.

In our work, residents sometimes express remorse. When they do so, we refer them to the Sussex Restorative Justice (RJ) Partnership and support them through the RJ process. This work is also mostly undertaken by volunteers, who are trained to become RJ Facilitators.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2022

Management and Administration

Staff continued to show deep commitment and dedication to our work and are now resuming the previous effective way of working with clients. The Trustees are grateful and respectful of the high calibre of the staff team and admire the way they all managed during very difficult circumstances. Contact meetings via Zoom were very effective at keeping in touch but everyone is relieved to be back to direct contact. Shirl Tanner, the Chief Executive Officer, leads the staff team very effectively and has risen to the considerable challenge of keeping the team focussed and communicating with each other. The staff continue to demonstrate the unshakeable conviction that the work of the charity is valuable to the very vulnerable people that Sussex Pathways was established to support. The excellent Lamplight IT system provides detailed information on the progress of each client and allows us to produce accurate statistics on the effectiveness of our work. This is particularly helpful when we submit bids for funding.

It has been a privilege to chair the Board throughout a year when we have been emerging from a period of very considerable change and challenge. That we end the financial year in a viable situation is a great credit to the staff team and commitment and resilience. The charity is respected for its work, but the Board recognises that identifying and sustaining adequate funding will always be a challenge. My thanks go to all our volunteers for their dedication to our work, and to our remarkable staff team who continue to deliver service above and beyond anything that could reasonably be asked for. We look forward to the coming year with conviction that the work of Sussex Pathways is innately valuable and unique and have every intention and strong commitment to expanding and enhancing our work now that the major difficulties of the pandemic allow us to do so.

Financial review

The financial statements show a carefully managed and relatively secure position at the time of compiling this report, which is particularly remarkable given the experience of two years of restriction in all that we do.

Income was received from several universities, grant making trusts and foundations, the Police & Crime Commissioner, prison governors, the Lloyds Foundation, the B&L Leech foundation, local activity sources and individual donors. respect with which we are regarded. We are exceedingly grateful to them all.

The Trustees' annual report and the strategic report were approved on 30 Sep 2022 and signed on behalf of the Board of Trustees by:

MF Carey
M F Carey
Trustee

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX PATHWAYS LIMITED

YEAR ENDED 5 APRIL 2022

I report on the financial statements for the year ended 5 April 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX
PATHWAYS LIMITED *(continued)***

YEAR ENDED 5 APRIL 2022

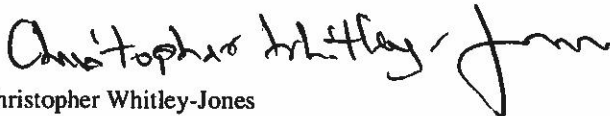
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Whitley-Jones
PRB ACCOUNTANTS LLP
Chartered accountant

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

30/9/22

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 5 APRIL 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	142,818	142,818	76,264
Charitable activities	6	62,500	62,500	57,425
Investment income	7	-	-	-
Total income		<u>205,318</u>	<u>205,318</u>	<u>133,689</u>
Expenditure				
Expenditure on charitable activities	8,9	<u>173,677</u>	<u>173,677</u>	121,759
Total expenditure		<u>173,677</u>	<u>173,677</u>	<u>121,759</u>
Net income/(expenditure) and net movement in funds		<u>31,641</u>	<u>31,641</u>	<u>11,930</u>
Reconciliation of funds				
Total funds brought forward		<u>28,993</u>	<u>28,993</u>	<u>17,063</u>
Total funds carried forward		<u>60,634</u>	<u>60,634</u>	<u>28,993</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
5 APRIL 2022

		2022		2021	
		£	£	£	£
Current assets					
Cash at bank and in hand		86,266		50,606	
Creditors: amounts falling due within one year	14	<u>(25,632)</u>		<u>(21,613)</u>	
Net current assets			<u>60,634</u>		<u>28,993</u>
Total assets less current liabilities			<u>60,634</u>		<u>28,993</u>
Net assets			<u>60,634</u>		<u>28,993</u>
Funds of the charity					
Unrestricted funds			<u>60,634</u>		<u>28,993</u>
Total charity funds	15		<u>60,634</u>		<u>28,993</u>

For the year ending 5 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 30 Sep 2022 and are signed on behalf of the board by:

MF Carey
M Carey
Trustee

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2022

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Tangible assets

All fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation. Any fixed assets carried at revalued amounts are recorded at the market value at the balance sheet date.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 3 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Charity is a company limited by guarantee. All of the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants and donations				
General	142,818	142,818	76,264	76,264
	<u>142,818</u>	<u>142,818</u>	<u>76,264</u>	<u>76,264</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Restorative Justice	62,500	62,500	57,425	57,425
	<u>62,500</u>	<u>62,500</u>	<u>57,425</u>	<u>57,425</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Staff costs	153,451	153,451	101,466	101,466
Support costs	20,226	20,226	20,293	20,293
	<u>173,677</u>	<u>173,677</u>	<u>121,759</u>	<u>121,759</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Staff costs	153,451	9,855	163,306	107,986
Management and administration	–	9,045	9,045	12,605
Insurance	–	431	431	388
Governance costs	–	895	895	780
	<u>153,451</u>	<u>20,226</u>	<u>173,677</u>	<u>121,759</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>780</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>153,451</u>	<u>101,466</u>

The average head count of employees during the year was 8 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>8</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 6 April 2021 and 5 April 2022	<u>1,298</u>	<u>1,298</u>
Depreciation		
At 6 April 2021 and 5 April 2022	<u>1,298</u>	<u>1,298</u>
Carrying amount		
At 5 April 2022	<u>-</u>	<u>-</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Deferred income	20,833	20,833
PAYE/NIC	2,941	-
Pension	1,078	-
Accruals	<u>780</u>	<u>780</u>
	<u>25,632</u>	<u>21,613</u>

15. Analysis of charitable funds

Unrestricted funds

	At 6 April 2021 £	Income £	Expenditure £	At 5 April 2022 £
General funds	<u>28,993</u>	<u>205,318</u>	<u>(173,677)</u>	<u>60,634</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	86,266	86,266
Creditors less than 1 year	<u>(25,632)</u>	<u>(25,632)</u>
Net assets	<u>60,634</u>	<u>60,634</u>

SUSSEX PATHWAYS LIMITED

England & Wales - Charity number 1127086

Accounts

COMPANY REGISTRATION NUMBER: 06741227
CHARITY REGISTRATION NUMBER: 1127086

SUSSEX PATHWAYS LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2021

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2021

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SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

Reference and administrative details

Registered charity name Sussex Pathways Limited

Charity registration number 1127086

Company registration number 06741227

Principal office and registered office Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

The trustees M Carey
A Milton-Thompson
C Thomas
T Leech
P Prior
A Turner

Accountants PRB Accountants LLP
Chartered Accountant
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2021

Structure, governance and management

The Charity is a company limited by guarantee.

The Governing Documents of the Charity are the Memorandum and Articles of Association of Sussex Pathways Limited dated 30 October 2008.

Trustees are recruited to fulfil strategic needs in the organisation and to bring to the Board the skills and experience required for effective governance of the charity and its work. The current Trustees have experience of managing and chairing charities that work with people in prison, people who are resettling in the community, young people who face social disadvantage, and asylum seekers; Trustees also have relevant experience as magistrate, judge, accountant, personnel manager, and representatives from faith communities. Trustees are appointed by ordinary resolution of the members and are required to brief themselves on their legal obligations under charity and company law. Sussex Pathways provides new Trustees with the Memorandum and Articles of Association, accounts, financial forecasts, reports on performance and plans for the future direction of the work. One founder trustee retired during the year, and another resigned through increased pressure of work during the pandemic. Two new Trustees were appointed during the year, but both decided that, under the current pandemic circumstances, they could not fully engage with the work of the charity and resigned shortly after appointment. At the end of the year under review, there were, therefore, six Trustees. The Trustees intend to recruit new trustees once interviews can be held in person.

None of the Trustees has any beneficial interest in the company. All the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

Sussex Pathways' objectives are to provide care, support, mentoring and rehabilitation for offenders and for those at risk of offending.

Summary of achievements and performance

The work of the charity throughout the year has been considerably affected by the constraints of the Covid19 pandemic. Access to prisons has been suspended, but work has continued, albeit in a different format, throughout the year.

The Trustees have, as in previous years, continued to concentrate on the financial viability of the charity, assisted in great measure by the flexibility and commitment of the staff team, but the focus of the Board's work has been on the logistics and safety of continuing our work in very difficult and different circumstances.

The charity's financial situation has been relatively stable during the year though the Trustees recognise and accept that achieving new funding continues to be challenging. The charity's finances are discussed at all Board meetings and strategies for managing a downturn in incoming funds are regularly updated.

The Lloyds Foundation provided a third year of funding for the Pathways to Change programme and has indicated that new funding will be available for a further period. Essential funding to assist charities to keep going throughout the pandemic has been granted from several sources.

Funding from the Sussex Police & Crime Commissioner's budget for the Restorative Justice Programme was provided for another year which has allowed that aspect of the charity's work to continue though, again, the contact with prison residents has been restricted.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2021

The charity has continued to work within the constraints of the Ministry of Justice's Transforming Rehabilitation programme. This is to be superseded in the second half of 2021 by the Dynamic Framework programme, and bids have been submitted to the main contractor, Forward Trust, for funding for work in prisons in the South East. If the funding applied for is granted, a considerable expansion of our work, including the appointment of new staff, will be required. The Trustees are confident that this expansion is within our ability to deliver.

Training for volunteer key workers and Restorative Justice workers has continued whilst recognising that their roles are different from previous years and that this will continue until the Covid19 pandemic is assessed as being under control. This training was undertaken on Zoom and was very well attended and well received.

The Trustees have completed a full set of Policies and Procedures, and these are reviewed and revised as necessary throughout the year. A detailed Business Plan has been drafted, which the Trustees intend to complete when discussion can be held in person later in 2021.

We have continued to work with several universities, providing placements for their students who gain significant skills and experience which leads them to career choices. Some funding accompanies these placements.

Whilst the office in HMP Lewes is currently unavailable, we are assured by the Governor that it will be opened up once the pandemic is considered to be under control.

Projects and Activities

Sussex Pathways works with residents in HMP Lewes and HMP Rochester to promote rehabilitation back into the community, and to reduce re-offending. We recruit, train, manage and support volunteers. Each volunteer supports an individual resident. Whilst meeting inside the prisons is not currently allowed, contact has been maintained with residents and many have been met at the gate on the day of release. The Trustees recognise how vital this is to the future prospects of the people we exist to support, particularly so in the current situation when other forms of support are much harder to achieve.

Our aims are to reduce re-offending and rehabilitate each resident we work with. Our work is based on the individual needs of each resident. For example, a resident may have housing requirements, low literacy, addiction issues, and wants to reunite with their family. This would be broken down and put in order of priority with the resident. We encourage the resident to take part in our Pathways to Change seven-week course, learning practical life skills, and Mindfulness. These are tools that help him to overcome obstacles he will face after leaving prison, and with the support of the volunteer key worker he is less likely to fail and less likely to re-offend.

In the last two years we have worked with residents who face long or indeterminate sentences. This work involves an eight-week course called Seen & Heard, which looks at trauma and post-traumatic stress disorder, and builds emotional resilience. The course provides the tools needed to serve a long sentence. It supports the resident and makes for a safer living community for staff and residents.

In our work, clients sometimes express remorse. When they do so, we refer them to the Sussex Restorative Justice (RJ) Partnership and support them through the RJ process. This work is also mostly undertaken by Volunteers, who are trained to become RJ Facilitators.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 5 APRIL 2021

Management and Administration

As indicated above, the office in HMP Lewes is currently unavailable because of the pandemic, so all staff and volunteers are working from their own homes. Some have been on furlough for all or part of their working week throughout the year, but as the year ends, most are returning to their previous hours of work. The Trustees are both grateful and respectful of the high calibre of the staff team. Shirl Tanner, the Chief Executive Officer, leads the staff team very effectively and has risen to the considerable challenge of keeping the team focussed and communicating with each other, using Zoom and other IT systems. The staff continue to demonstrate the unshakeable conviction that the work of the charity is valuable to the very vulnerable people that Sussex Pathways was established to support. The excellent Lamplight IT system, installed during the early part of the year, provides detailed information on the progress of each client.

It has been a privilege to chair the Board throughout a year of very considerable change and challenge, which we have experienced along with most small charities working within the sector. That we end the financial year in a viable situation is a considerable credit to the staff team and their fundraising abilities. The charity is respected for its work, but the Board recognises that funding will always be difficult to maintain. My thanks go to all our volunteers for their dedication to our work, and to our remarkable staff team who continue to deliver service above and beyond anything that could reasonably be asked for. We look forward to the coming year with conviction that the work of Sussex Pathways is innately valuable and unique and have every intention and strong commitment to expanding and enhancing our work when the pandemic circumstances allow and once the Dynamic Framework funding programme is confirmed.

Financial review

The financial statements show a carefully managed and relatively secure position at the time of compiling this report, which is particularly remarkable during the restrictions and limitations to our work during a very challenging year.

We are grateful that none of our current funders have requested return of their grants as a result of the inability of Sussex Pathways to operate in a usual way under Covid restrictions. This includes the funding provided by the Police and Crime Commissioner for Restorative Justice.

We have also benefitted from the government furlough scheme which has enabled us to retain our workforce during the period when our work has been suspended and are grateful for a number of grants from several sources to support our work during the pandemic.

Income was received from several universities, grant making trusts and foundations, the Police & Crime Commissioner, prison governors, the Lloyds Foundation, local activity sources and individual donors. A new, unsolicited, and unrestricted grant from the B&L Leech charity was a particular benefit. The Trustees of Sussex Pathways are very grateful for all this financial support which underlines the respect with which we are regarded.

The Trustees' annual report and the strategic report were approved on .09.Jul.2021..... and signed on behalf of the Board of Trustees by:

Margaret Carey
M F Carey
Margaret Carey (Nov 15, 2021, 4:16pm)
Trustee

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX PATHWAYS LIMITED

YEAR ENDED 5 APRIL 2021

I report on the financial statements for the year ended 5 April 2021, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSSEX
PATHWAYS LIMITED *(continued)***

YEAR ENDED 5 APRIL 2021

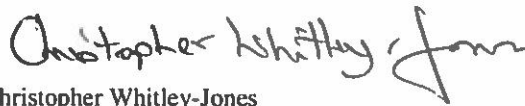
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Whitley-Jones
PRB ACCOUNTANTS LLP
Chartered accountant

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

15/11/21

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 5 APRIL 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	76,264	76,264	64,150
Charitable activities	6	57,425	57,425	90,000
Investment income	7	-	-	-
Total income		<u>133,689</u>	<u>133,689</u>	<u>154,150</u>
Expenditure				
Expenditure on charitable activities	8,9	121,759	121,759	156,996
Total expenditure		<u>121,759</u>	<u>121,759</u>	<u>156,996</u>
Net income/(expenditure) and net movement in funds		<u>11,930</u>	<u>11,930</u>	<u>(2,846)</u>
Reconciliation of funds				
Total funds brought forward		17,063	17,063	19,909
Total funds carried forward		<u>28,993</u>	<u>28,993</u>	<u>17,063</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
5 APRIL 2021

		2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		50,606		38,676	
Creditors: amounts falling due within one year	14	<u>(21,613)</u>		<u>(21,613)</u>	
Net current assets			28,993		17,063
Total assets less current liabilities			28,993		17,063
Net assets			28,993		17,063
Funds of the charity					
Unrestricted funds			28,993		17,063
Total charity funds	15		28,993		17,063

For the year ending 5 April 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on ~~09 Jul 2021~~...., and are signed on behalf of the board by:

Margaret Carey

M Carey (Nov 15, 2021, 4:16pm)
 Trustee

The notes on pages 9 to 13 form part of these financial statements.

SUSSEX PATHWAYS LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Tangible assets

All fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation. Any fixed assets carried at revalued amounts are recorded at the market value at the balance sheet date.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 3 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Charity is a company limited by guarantee. All of the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants and donations				
General	76,264	76,264	64,150	64,150
	<u>76,264</u>	<u>76,264</u>	<u>64,150</u>	<u>64,150</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Restorative Justice	57,425	57,425	90,000	90,000
	<u>57,425</u>	<u>57,425</u>	<u>90,000</u>	<u>90,000</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2019 £
Staff costs	101,466	101,466	111,396	111,396
Support costs	20,293	20,293	45,600	45,600
	<u>121,759</u>	<u>121,759</u>	<u>156,996</u>	<u>156,996</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Staff costs	101,466	6,520	107,986	147,451
Management and administration	-	12,605	12,605	8,302
Insurance	-	388	388	414
Governance costs	-	780	780	829
	<u>101,466</u>	<u>20,293</u>	<u>121,759</u>	<u>156,996</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>780</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>101,466</u>	<u>111,396</u>

The average head count of employees during the year was 6 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

SUSSEX PATHWAYS LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2021

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 6 April 2020 and 5 April 2021	1,298	1,298
Depreciation		
At 6 April 2020 and 5 April 2021	1,298	1,298
Carrying amount		
At 5 April 2021	–	–

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Deferred income	20,833	20,833
Accruals	780	780
	<u>21,613</u>	<u>21,613</u>

15. Analysis of charitable funds

Unrestricted funds

	At 6 April 2020 £	Income £	Expenditure £	At 5 April 2021 £
General funds	<u>17,063</u>	<u>133,689</u>	<u>(121,759)</u>	<u>28,993</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	50,606	50,606
Creditors less than 1 year	(21,613)	(21,613)
Net assets	<u>28,993</u>	<u>28,993</u>