

**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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# **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**

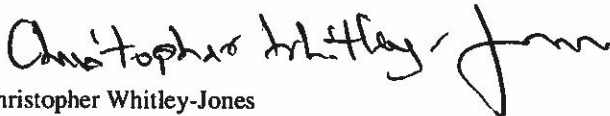
In connection with my examination, no matter has come to my attention:

(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
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	142,818	<b>142,818</b>	76,264
Charitable activities	6	62,500	<b>62,500</b>	57,425
Investment income	7	-	-	-
<b>Total income</b>		<u>205,318</u>	<u><b>205,318</b></u>	<u>133,689</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	<u>173,677</u>	<u><b>173,677</b></u>	<u>121,759</u>
<b>Total expenditure</b>		<u>173,677</u>	<u><b>173,677</b></u>	<u>121,759</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>31,641</u>	<u><b>31,641</b></u>	<u>11,930</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>28,993</u>	<u><b>28,993</b></u>	<u>17,063</u>
<b>Total funds carried forward</b>		<u>60,634</u>	<u><b>60,634</b></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	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		86,266		50,606	
<b>Creditors: amounts falling due within one year</b>	14	(25,632)		(21,613)	
<b>Net current assets</b>			60,634		28,993
<b>Total assets less current liabilities</b>			60,634		28,993
<b>Net assets</b>			60,634		28,993
<b>Funds of the charity</b>					
Unrestricted funds			60,634		28,993
<b>Total charity funds</b>	15		60,634		28,993

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