

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.

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

YEAR ENDED 5 APRIL 2023

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.

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
Hurstwood Lane
Haywards Heath
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
		Unrestricted	Total funds	Total funds
	Note	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	(26,494)		(25,632)	
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
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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>