



TRUSTEES' REPORT & FINANCIAL STATEMENTS

For Year Ended 31st December 2022

Registered Charity Number: 1146161

Company Number: 07514356

Legal and Administrative Information

Name: **Pathways 4 All Limited**

Reg'd Charity No: 1146161

Trustees: Colin Barnes
John Scott
Terry McManus
Christine Taylor
Anna McConville
Martin Wrightson
Jill Green (Appointed 7/11/2022)
Malcolm Lodge (Appointed 7/11/2022)

Address: The Tim Lamb Children's Centre
The Rising Sun Country Park
Whitley Road
Benton
Tyne & Wear
NE12 9SS

Bankers: Unity Trust Bank
Barclays

Independent
Examiner: Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Pathways 4 All Ltd is a charitable company limited by guarantee, incorporated on 2nd February 2011.

It was registered as a charity on 29th February 2012. It was established under the Memorandum of Association that established its objects and powers and is governed under its Articles of Association dated 2nd February 2011.

Eligibility for membership of the charity and membership of the Board of Trustees is governed by the Memorandum and Articles of Association. Trustees are selected in accordance with our Articles of Association. Trustees must not be employed by the Charity and receive no salary or fee. No Trustee has any financial interest in the Charity. Any Conflict of interest is expected to be declared prior to any Trustees meeting and they will be exempt from any decisions made. As the Charity provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks which are completed on appointment and updated 3 yearly.

Structure and Governance

The Board of Trustees of Pathways 4 All are the charity Trustees and company Directors.

The charity currently has a Board of 8 non-executive Trustees who bring significant skills to the support of Pathways 4 All's activities.

The Board meets a minimum of four times per year and conducts an Annual General Meeting usually in Autumn. Detailed written board reports and an agenda are prepared and circulated in advance of meetings.

Day to day management of the company is

Chief Executive Lynn McManus MBE

The Chief Executive is appointed by Trustees and is accountable to them for the day to day management of the Charity, implementing strategic policy and plans agreed by the Board. She is a volunteer of the Charity, receiving no salary. The Chief Executive is supported in managing the Charity by a dedicated staff team and volunteers. All staff are employed on a part time basis as an efficient way to keep costs down and to attract a wide range of people to fill vacancies and build in flexibility so that the charity can respond to changes in demand.

Recruitment and Appointment of Board of Trustees

The Charity follows the guidance of the Charity Commission regarding Trustee Appointment, Induction and Training. We continually take guidance and support from North Tyneside Voluntary Organisations Development Agency (VODA) also. New Trustees will attend at least one Trustees' meeting prior to election and shall be briefed by the Chair of the Board and CEO of their legal obligations under charity and company law.

Risk Management Strategy

A risk management strategy is in place through which the Trustees seek to minimise those risks which may impact upon the charity, its activities, employees, volunteers and service users. To this end the Trustees review the Charity's policies annually, covering amongst others, finance, information technology, data protection, publicity and media, health and safety, safeguarding guidelines and volunteer agreements.

Grant-making Policies

The charity does not currently engage in grant-making activity.

PATHWAYS 4 ALL LTD (A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT For the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Context

Pathways 4 All was set up by a parent (Lynn McManus) of disabled children in recognition of the lack of services and support available to the children and parents in the area.

Charitable Purpose

To further for the benefit of the community of North Tyneside and the surrounding areas, without distinction of sex, sexual orientation, disability, race or of political, religious or other opinions. The advancement of education. The promotion of good health and the provision of facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life of the inhabitants

Aims and Intended Impact

From our purposely designed centre, we offer a range of support to families with disabled children or any additional needs. Structured activities are provided in the evenings, weekends and school holidays and all staff are vetted and trained accordingly to provide safe and secure respite time for parents and carers. The activities include a range of recreational, social and skills development, peer group exchange and community learning. Parent/Carer accompanied sessions give access to soft play, IT suite, trampolines, outdoor play, sensory exploration, sibling support, specialist holiday respite, specialist adapted cycles and volunteering opportunities.

Principal Activities

The company's principal activity to further its charitable purposes for the public benefit during the year was to continue to provide family recreational and social sessions (exclusive to families with disabled children) across 7 days of the week all year round except for ten days closure around public holidays.

Beneficiaries and Public Benefit

Pathways 4 All carries out charitable activities for the benefit of families with disabled children. Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity has undertaken.

FINANCIAL REVIEW

We are grateful to all grant funders, trusts and foundations who have supported our charity over this year for our programmes and for improvements to our facilities.

Total income for 2022 was £250,803 against expenditure of £282,234.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have enough financial resources to meet various liabilities which would crystallise if Pathways 4 All's funding were to be withdrawn and/or it were unable to continue operating.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £85,000 equivalent to 6 months core costs. This is higher than previous years reserves as we have calculated in the higher minimum wage and inflation rises across all areas.

PATHWAYS 4 ALL LTD (A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT For the year ended 31 December 2022

The optimum level of unrestricted Reserves held is therefore £85,000. The charity's unrestricted Reserves at 31 December 2022 are £141,637. This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Principal Funding Sources

Pathways 4 All receives most of its funds from grants, trusts and foundations and from earned income (as detailed in the accounts). Whilst this exposes the charity to the risk of discontinued funding from a small number of funders, steps are continually being taken to seek to mitigate this risk. The charity is constantly developing and maintaining ways it can earn non-grant income whilst working towards its charitable objectives, as well as pursuing as wide a variety of funders as possible and seeking to encourage gifts and donations.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Matters pertaining to the Companies Act 2006

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 447 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

INDEPENDENT EXAMINER'S REPORT

Report to the
trustees of

Pathways 4 All Limited

On accounts for
the year ended

31 December 2022

Charity no

1146161

**Respective
responsibilities of
trustees and
examiner**

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

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

**Basis of
independent
examiner's
statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent
examiner's
statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 11th September, 2023

Name:

Mark Thompson MAAT

Address:

VODA
Spirit of North Tyneside Wing
2nd Floor Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

Pathways 4 All Limited

Statement of Financial Activities for the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
Receipts				£	£
Donations and legacies	4	44,191	42,654	86,845	106,213
Charitable activities		163,958		163,958	91,740
Total Receipts		208,149	42,654	250,803	197,953
Payments					
Raising funds		576		576	3,739
Charitable activities		117,106	33,884	150,990	76,159
Separate material item of expense		85,918	44,347	130,265	93,692
Other		403		403	363
Total Payments		204,003	78,231	282,234	173,953
Surplus / deficit for the year		4,146 -	35,577 -	31,431	24,000
Funds at 1 January 2022		137,491	65,677	203,168	179,168
Funds at 31 December 2022		141,637	30,100	171,737	203,168

Pathways 4 All Limited
Balance Sheet as at 31 December 2022

	2022 £	2,021 £
Fixed Assets	7	
Plant & Machinery	8,496	2,926
Fixtures & Fittings	62,394	80,312
	<u>70,890</u>	<u>83,238</u>
Current Assets		
Cash at Bank & in Hand	103,665	121,152
Prepayments	12,976	11,485
Debtors		
Total Cash Balances	<u>116,641</u>	<u>132,637</u>
Current Liabilities		
Trade Creditors	15,794	12,707
Net Current Assets	100,847	119,930
Net Assets at 31 December 2022	<u><u>171,737</u></u>	<u><u>203,168</u></u>
Represented By:	8	
Restricted Funds	30,100	65,677
Unrestricted Funds	141,637	137,491
	<u>171,737</u>	<u>203,168</u>


For the year ending 31/12/2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

a) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006

b) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

c) The accounts have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

Signed  Position Chair of Trustees

Print Name Colin Barnes

Pathways 4 All Limited

Notes to the accounts, 2022

1. Basis of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Pathways 4 All Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fixed Assets are depreciated over a useful lifeline at the following rates:

Plant & Machinery	20% straight line
Fixtures & Fittings	25% straight line

2. Trustees and Staff

No Trustees were remunerated or received expenses payments.

Total Salary Costs	£	102,162
Average no of staff was		13

3. Costs of financial services

The cost for the Independent Examination for the financial period will be £375

4. Funding

Funding received through the year:	2022
Community Foundation - Covid Recovery	10,000
BBC Children in Need	10,471
Charities Trust - small garden	493
The National Lottery Community Fund	9,635
Karbon Homes	1,500
Community Foundation - Newcastle Building Society	3,000
Charities Trust	1,000
Charities Trust - The White Party	6,555
Total	42,654

5. Fund Analysis

Restricted Funds	Jan'22	Income	Expend	Dec'22
Bernicia Foundation	6,511		6,511	-
Masonic Charitable MCF	4,166		4,166	-
The Bernard Sunley	15,000		15,000	-
The Clothworkers	15,000		15,000	-
Community Foundation - Covid Recovery		10,000	10,000	-
BBC Children in Need		10,471	10,471	-
Charities Trust - Small Garden		493	493	-
The National Lottery Community Fund		9,635	4,535	5,100
Karbon Homes		1,500	1,500	-
Community Foundation - Newcastle Building Society		3,000	3,000	-
Charities Trust		1,000	1,000	-
Charities Trust - The White Party		6,555	6,555	-
				-
Total Fund	40,677	42,654	78,231	5,100
Fundraising				
Respite Lodge	25000	0	0	25000
Total	65,677	42,654	78,231	30,100

6. Related party transactions

There were no significant transactions between the project and any related parties during the period. No payments have been made to Trustees.

7. Fixed Assets

	Plant & Machinery	Fixtures & Fittings	Total
Cost			
As at 1 January 2022	63,037	234,138	297,175
Additions	11,328	20,556	31,884
Disposals		2,000	
As at 31 December 2022	74,365	256,694	329,059
Depreciation			
As at 1 January 2022	60,111	153,826	213,937
Charge for the year	5,758	38,474	44,232
Disposals		2,000	
As at 31 December 2022	65,869	194,300	260,169
Net Book Value at 31 Dec 2022	8,496	62,394	70,890
.			
Net Book Value at 31 Dec 2021	2,926	80,312	83,238

Statement of Guarantee

We confirm that if the company is wound up while being a member, or within one year after ceasing to be a member, we will contribute to the assets of the company by such amount as may be required for:

- payments of debts and liabilities of the company contracted before I cease to be a member;
- payments of costs, charges and expenses of winding up, and;
- adjustment of the rights of the contributors among ourselves, not exceeding the specified amount below.

Name	Amount Guaranteed
Colin Barnes	£10
John Scott	£10
Terry McManus	£10
Christine Taylor	£10
Anna McConville	£10
Martin Wrightson	£10
Jill Green	£10
Malcolm Lodge	£10