



TRUSTEES' REPORT & FINANCIAL STATEMENTS

For Year Ended 31st December 2023

Registered Charity Number: 1146161

Company Number: 07514356

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 7 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.

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 2023 was £299,157 against expenditure of £334,413.

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.

PATHWAYS 4 ALL LTD (A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT For the year ended 31 December 2023

The optimum level of unrestricted Reserves held is therefore £85,000. The charity's unrestricted Reserves at 31 December 2023 are £103,981. 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 2023 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.

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
Jill Green
Malcolm Lodge

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

INDEPENDENT EXAMINER'S REPORT

Report to the
trustees of

Pathways 4 All Limited

On accounts for
the year ended

31 December 2023

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: 22nd July, 2024

**Name:
Address:**

Mark Thompson MAAT
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 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023 £	Total Funds 2022 £
Receipts					
Donations and legacies	4	59,566	59,000	118,566	86,845
Charitable activities		180,591		180,591	163,958
Total Receipts		240,157	59,000	299,157	250,803
Payments					
Raising funds		1,426	-	1,426	576
Charitable activities		191,114	17,435	208,549	150,990
Separate material item of expense		84,720	39,165	123,885	130,265
Other		553	-	553	403
Total Payments		277,813	56,600	334,413	282,234
Surplus / deficit for the year		37,656	2,400 -	35,256 -	31,431
Funds at 1 January 2023		141,637	30,100	171,737	203,168
Funds at 31 December 2023		103,981	32,500	136,481	171,737


Pathways 4 All Limited
Balance Sheet as at 31 December 2023

	2023 £	2,022 £
Fixed Assets	7	
Plant & Machinery	7,195	8,496
Fixtures & Fittings	54,519	62,394
	<u>61,714</u>	<u>70,890</u>
Current Assets		
Cash at Bank & in Hand	82,425	103,665
Prepayments	14,387	12,976
Debtors		
Total Cash Balances	<u>96,812</u>	<u>116,641</u>
Current Liabilities		
Trade Creditors	22,045	15,794
Net Current Assets	74,767	100,847
Net Assets at 31 December 2023	<u><u>136,481</u></u>	<u><u>171,737</u></u>
Represented By:	5	
Restricted Funds	32,500	30,100
Unrestricted Funds	103,981	141,637
	<u><u>136,481</u></u>	<u><u>171,737</u></u>

For the year ending 31/12/2023 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, 2023

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	£ 131,617
Average no of staff was	21

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:	2023
Community Foundation	5,000
TT2 Limited	15,000
Assura Medical Centre	18,000
Bernard Sundley Foundation	10,000
The National Lottery Community Fund - Activities Sessions	10,000
Hadrian Trust	1,000
Total	59,000