



# **TRUSTEES' REPORT & FINANCIAL STATEMENTS**

**For Year Ended 31<sup>st</sup> December 2024**

**Registered Charity Number: 1146161**

**Company Number: 07514356**

PATHWAYS 4 ALL LTD (A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT For the year ended 31 December 2024

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### Governing Documents

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

It was registered as a charity on 29<sup>th</sup> 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

Acting CEO & General Manager	Joanna Handyside
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Acting Chief Executive and General Manager was appointed by Trustees after the retirement of Lynn McManus MBE. Joanna Handyside is accountable to the Trustees for the day-to-day management of the Charity, implementing strategic policy and plans agreed by the Board. 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.

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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 MBE) 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 to over 3,000 families. 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. The charity continues to thrive from year to year, improving both our facilities and the services we offer to the families. This aim is to improve their day-to-day living, being a lifeline to so many. In addition to the ongoing high-quality maintenance of the centre, we have added a new gaming room which has been decorated in a modern style for the older children and fitted with modern play stations. Alongside this room we have created a new toddler room with sensory lights and soft play.

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 over 3,000 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.

PATHWAYS 4 ALL LTD (A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT For the year ended 31 December 2024

## **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 2024 was £541,423 against expenditure of £401,439.

### 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 £145,000 equivalent to 6 months core costs.

The optimum level of unrestricted Reserves held is therefore £145,000. The charity's unrestricted Reserves at 31 December 2024 are £240,076. 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 2024, 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 Community Hub & Library  
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 2024**

**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**

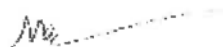
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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: 10 June, 2025**

**Name:**

Mark Thompson MAAT

**Address:**

VODA  
Spirit of North Tyneside Wing  
2nd Floor Wallsend Community Hub & Library  
16 The Forum  
Wallsend  
NE28 8JR

## Pathways 4 All Limited

### Statement of Financial Activities for the year ended 31 December 2024

		<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
<b>Receipts</b>				£	£
Donations and legacies	4	99,414	232,704	332,118	118,566
Charitable activities		186,300		186,300	180,591
Bank Interest		5		5	-
Gain on Sale of Fixed Assets		23,000		23,000	-
<b>Total Receipts</b>		<b>308,719</b>	<b>232,704</b>	<b>541,423</b>	<b>299,157</b>
<b>Payments</b>					
Raising funds		27,559		27,559	1,426
Charitable activities		82,433	164,703	247,136	208,549
Separate material item of expense		62,239	64,112	126,351	123,885
Other		393		393	553
<b>Total Payments</b>		<b>172,624</b>	<b>228,815</b>	<b>401,439</b>	<b>334,413</b>
Surplus / deficit for the year		136,095	3,889	139,984 -	35,256
Funds at 1 January 2024		103,981	32,500	136,481	171,737
<b>Funds at 31 December 2024</b>		<b>240,076</b>	<b>36,389</b>	<b>276,465</b>	<b>136,481</b>


**Pathways 4 All Limited**  
**Balance Sheet as at 31 December 2024**

	2024 £	2,023 £
<b>Fixed Assets</b>	<b>7</b>	
Plant & Machinery	93,964	7,195
Fixtures & Fittings	58,721	54,519
	<u><b>152,685</b></u>	<u><b>61,714</b></u>
<b>Current Assets</b>		
Cash at Bank & in Hand	97,163	82,425
Prepayments	36,041	14,387
Debtors	555	
<b>Total Cash Balances</b>	<u><b>133,759</b></u>	<u><b>96,812</b></u>
<b>Current Liabilities</b>		
Trade Creditors	<b>9,979</b>	<b>22,045</b>
<b>Net Current Assets</b>	<b>123,780</b>	<b>74,767</b>
<b>Net Assets at 31 December 2024</b>	<u><b>276,465</b></u>	<u><b>136,481</b></u>
<b>Represented By:</b>	<b>5</b>	
Restricted Funds	36,389	32,500
Unrestricted Funds	240,076	103,981
	<u><b>276,465</b></u>	<u><b>136,481</b></u>

For the year ending 31/12/2024 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, 2024

#### 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 lifetime 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	£ 154,480
Average no of staff was	19

#### 3. Costs of financial services

The cost for the Independent Examination for the financial period will be £400.

#### 4. Funding

Funding received through the year: **2024**

The Ballinger Charity	40,000
The National Lottery	80,037
The Sir James Knott Trust	15,000
Community Foundation - Equipment	3,000
Community Foundation - Residentials	4,000
Community Foundation - Enterprise	10,000
Community Foundation - Hardship	1,500
Community Foundation - Capital Equipment	11,725
Community Foundation	10,000
BBC Children In Need	19,942
B & Q Foundation	10,000
Barratt	1,500
William Leach Trust	5,000
Garfield Weston Foundation	10,000
Catherine Cookson Charitable trust	3,000
Hadrian Trust	1,500
The R W Mann Trust	1,500
Orr Mackintosh Foundation	5,000

**Total** **232,704**

## 5. Fund Analysis

<b>Restricted Funds</b>	<b>Jan'24</b>	<b>Income</b>	<b>Expend</b>	<b>Dec'24</b>
The National Lottery Community Fund - Activities Sessions	7,500		7,500	-
The Ballinger Charity		40,000	20,000	20,000
The National Lottery		80,037	63,648	16,389
The Sir James Knott Trust		15,000	15,000	-
Community Foundation - Equipment		3,000	3,000	-
Community Foundation - Residentials		4,000	4,000	-
Community Foundation - Enterprise		10,000	10,000	-
Community Foundation - Hardship		1,500	1,500	-
Community Foundation - Capital Equipment		11,725	11,725	-
Community Foundation		10,000	10,000	-
BBC Children In Need		19,942	19,942	-
B & Q Foundation		10,000	10,000	-
Barratt		1,500	1,500	-
William Leach Trust		5,000	5,000	-
Garfield Weston Foundation		10,000	10,000	-
Catherine Cookson Charitable trust		3,000	3,000	-
Hadrian Trust		1,500	1,500	-
The R W Mann Trust		1,500	1,500	-
Orr Mackintosh Foundation		5,000	5,000	-
<b>Total Fund</b>	<b>7,500</b>	<b>232,704</b>	<b>203,815</b>	<b>36,389</b>
<b>Fundraising</b>				
Respite Lodge	25000	0	25000	0
<b>Total</b>	<b>32,500</b>	<b>232,704</b>	<b>228,815</b>	<b>36,389</b>

## 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

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
Cost			
As at 1 January 2024	76,407	293,818	370,225
Additions	112,640	46,701	159,341
Disposals	20,500		
As at 31 December 2024	209,547	340,519	529,566
Depreciation			
As at 1 January 2024	69,212	239,299	308,511
Charge for the year	25,871	42,499	
Disposals	20,500		
As at 31 December 2024	115,583	281,798	397,381
<b>Net Book Value at 31 Dec 2024</b>	<b>93,964</b>	<b>58,721</b>	<b>152,685</b>
Net Book Value at 31 Dec 2023	7,195	54,519	70,890