

PATHWAYS CARE FARM

England & Wales · Charity number 1159160

Details

Status Registered

Legal form CIO

Registered 2014-11-11

Register [View on the Charity Commission register](#)

Contact

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Lowestoft
Suffolk
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Activities

Objects: TO ADVANCE EDUCATION AMONG DISADVANTAGED AND/OR VULNERABLE YOUNG PEOPLE AND ADULTS IN PARTICULAR BUT NOT EXCLUSIVELY THOSE WITH SPECIAL NEEDS BY THE ESTABLISHMENT AND OPERATION OF A FARM PROVIDING TRAINING AND OTHER EDUCATIONAL FACILITIES IN AGRICULTURE, HORTICULTURE, HOME-CRAFTS, COUNTRY LIFE AND RELATED SUBJECTS. THE PROVISION, IN THE INTERESTS OF SOCIAL WELFARE, OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR THE BENEFICIARIES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: TO ADVANCE EDUCATION AMONG DISADVANTAGED AND/OR VULNERABLE YOUNG PEOPLE AND ADULTS WITH SPECIAL NEEDS BUT NOT EXCLUSIVELY BY THE ESTABLISHMENT AND OPERATION OF A FARM PROVIDING TRAINING AND OTHER EDUCATIONAL FACILITIES IN AGRICULTURE, HORTICULTURE, HOME-CRAFTS, COUNTRY LIFE AND RELATED SUBJECTS. THE PROVISION, IN THE INTERESTS OF SOCIAL WELFARE, OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£345,054	£314,005	-	-
2023-12-31	£292,203	£285,676	-	-
2022-12-31	£217,537	£224,064	-	-
2021-12-31	£253,629	£216,242	-	-
2020-12-31	£191,596	£175,542	-	-

Trustees

Name	Role	Appointed
JOSHUA WICKS	Chair	2014-11-11
ELEANOR JOY BROWN		2021-12-02
Sadie Jane Lofthouse		2024-12-08
Simon Robert Paylor		2019-03-14

PATHWAYS CARE FARM

England & Wales - Charity number 1159160

Accounts

**PATHWAYS CARE FARM
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Pathways Care Farm Contents

	Page
Trustees' Report	1–2
Independent Examiner's Report	3
Statement of Financial Activities	4
Comparative Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7–13

Pathways Care Farm
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Reference and Administrative Details

Trustees

Mr Joshua Wicks - Chair
Ms Sadie Lofthouse (appointed 08/12/2024)
Ms Eleanor Brown
Mr Simon Paylor

Charity Number

1159160

Independent Examiner

Rachel Eden FCMA
Holy Brook Associates Ltd
Curious Lounge
Reading
Berkshire
RG11NH

**Pathways Care Farm
Trustees' Report (continued)
For The Year Ended 31 December 2024**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Joshua Wicks

Trustee

16/10/2025

Pathways Care Farm
Independent Examiner's Report to the Trustees of Pathways Care Farm
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Pathways Care Farm (the Trust) for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Eden FCMA
17/10/2025
Curious Lounge
Reading
Berkshire
RG11NH

**Pathways Care Farm
Statement of Financial Activities
For The Year Ended 31 December 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	17,763	82,855	100,618	54,402
Charitable activities:	4				
Charitable Activities		218,465	-	218,465	201,440
Other trading activities	5	10,678	-	10,678	25,100
Investments	6	3,998	-	3,998	3,070
Other	7	11,295	-	11,295	8,191
		<u>262,199</u>	<u>82,855</u>	<u>345,054</u>	<u>292,203</u>
EXPENDITURE ON:					
Raising funds	9	(14,738)	-	(14,738)	(10,214)
Charitable activities:	9				
Charitable Activities		(210,701)	(88,566)	(299,267)	(275,462)
		<u>(225,439)</u>	<u>(88,566)</u>	<u>(314,005)</u>	<u>(285,676)</u>
NET INCOME		36,760	(5,711)	31,049	6,527
NET MOVEMENT IN FUNDS		<u>36,760</u>	<u>(5,711)</u>	<u>31,049</u>	<u>6,527</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		380,534	23,278	403,812	397,295
TOTAL FUNDS CARRIED FORWARD	20	<u><u>417,294</u></u>	<u><u>17,567</u></u>	<u><u>434,861</u></u>	<u><u>403,822</u></u>

The notes on pages 7 to 13 form part of these financial statements.

Pathways Care Farm
Comparative Statement of Financial Activities
For The Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	2023 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	17,214	37,188	54,402
Charitable activities:	4			
Charitable Activities		201,440	-	201,440
Other trading activities	5	25,100	-	25,100
Investments	6	3,070	-	3,070
Other	7	8,191	-	8,191
		255,015	37,188	292,203
EXPENDITURE ON:				
Raising funds	9	(10,214)	-	(10,214)
Charitable activities:	9			
Charitable Activities		(245,767)	(29,695)	(275,462)
		(255,981)	(29,695)	(285,676)
NET INCOME		(966)	7,493	6,527
NET MOVEMENT IN FUNDS		(966)	7,493	6,527
RECONCILIATION OF FUNDS:				
Total funds brought forward		381,510	15,785	397,295
TOTAL FUNDS CARRIED FORWARD	20	380,544	23,278	403,822

The notes on pages 7 to 13 form part of these financial statements.

**Pathways Care Farm
Statement of Financial Position
As At 31 December 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	15	258,744	168,648	427,392	400,771
		<u>258,744</u>	<u>168,648</u>	<u>427,392</u>	<u>400,771</u>
CURRENT ASSETS					
Debtors	16	2,077	-	2,077	14,071
Cash at bank and in hand		161,553	17,567	179,120	180,106
		<u>163,630</u>	<u>17,567</u>	<u>181,197</u>	<u>194,177</u>
Creditors: Amounts Falling Due Within One Year	17	5,420	(10,202)	(4,782)	(22,478)
		<u>169,050</u>	<u>7,365</u>	<u>176,415</u>	<u>171,699</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>427,794</u>	<u>176,013</u>	<u>603,807</u>	<u>572,470</u>
Creditors: Amounts Falling Due After More Than One Year	18	(10,500)	(158,446)	(168,946)	(168,648)
		<u>417,294</u>	<u>17,567</u>	<u>434,861</u>	<u>403,822</u>
NET ASSETS					
FUNDS OF THE CHARITY					
Restricted Funds				17,567	23,278
Unrestricted Funds				417,294	380,544
TOTAL FUNDS	20			<u>434,861</u>	<u>403,822</u>

The financial statements were approved by the board of trustees on 16 October 2025 and were signed on its behalf by:

Mr Joshua Wicks
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Pathways Care Farm
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

Pathways Care Farm is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1159160. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The charity has creditors which are measured at settlement amounts less any trade discounts.

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP.

Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £500. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	1%
Leasehold	1%
Plant & Machinery	15%
Fixtures & Fittings	20%
Computer Equipment	20%

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Pathways Care Farm
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	16,774	-	16,774
Gift aid	989	-	989
Grants	-	82,855	82,855
	<u>17,763</u>	<u>82,855</u>	<u>100,618</u>

	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Donations and gifts	15,911	-	15,911
Gift aid	1,303	-	1,303
Grants	-	37,188	37,188
	<u>17,214</u>	<u>37,188</u>	<u>54,402</u>

4. Income from Charitable Activities

	2024 Unrestricted funds	2023 Unrestricted funds
	£	£
Charitable Activities	<u>218,465</u>	<u>201,440</u>

5. Income from Other Trading Activities

	2024 Unrestricted funds	2023 Unrestricted funds
	£	£
Income from other trading activities	1,392	3,411
Training services	-	12,450
Fundraising events	857	-
Shop income	8,429	9,239
	<u>10,678</u>	<u>25,100</u>

6. Investment Income

	2024 Unrestricted funds	2023 Unrestricted funds
	£	£
Interest on short-term deposits	<u>3,998</u>	<u>3,070</u>

Pathways Care Farm
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Other Income

2024	2023
Unrestricted funds	Unrestricted funds
£	£
11,295	8,191

Other income type A

8. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

2024	2023
£	£
28,309	22,396

Depreciation of tangible fixed assets - owned

9. Analysis of Expenditure

	2024		2024
	Activities undertaken directly	Support costs (see note 11)	Total
	£	£	£
Raising funds	14,740	(2)	14,738
Charitable Activities	70,139	229,128	299,267
	84,879	229,126	314,005
	84,879	229,126	314,005

	2023		2023
	Activities undertaken directly	Support costs (see note 11)	Total
	£	£	£
Raising funds	10,212	2	10,214
Charitable Activities	48,115	227,347	275,462
	58,327	227,349	285,676
	58,327	227,349	285,676

10. Grants Payable

The charity did not make any grants in the year.

11. Support Costs

	2024		2024
	Raising funds	Charitable Activities	Total
	£	£	£
Employee costs	-	190,315	190,315
Premises expenses	-	24,962	24,962
General administration	(2)	11,258	11,256
Depreciation	-	2,533	2,533
Interest payable	-	60	60
	(2)	229,128	229,126
	(2)	229,128	229,126

Pathways Care Farm
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	Raising funds	Charitable Activities	2023
	£	£	Total
			£
Employee costs	-	173,373	173,373
Premises expenses	-	38,322	38,322
General administration	2	11,780	11,782
Depreciation	-	1,973	1,973
Interest payable	-	1,899	1,899
	<u>2</u>	<u>227,347</u>	<u>227,349</u>

12. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	360	300
Other assurance services	960	840
Tax advisory services	-	-
Other financial services	-	-
	<u>1,320</u>	<u>1,140</u>

Figures do not include non-recoverable VAT

13. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	180,700	172,054
Social security costs	9,288	7,538
Other pension costs	7,928	6,893
	<u>197,916</u>	<u>186,485</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

14. Average Number of Employees

Average number of employees during the year was: 8 (2023: 10)

15. Tangible Assets

	Land & Property		Plant & Machinery	Computer Equipment	Total
	Freehold	Leasehold			
	£	£			
Cost					
As at 1 January 2024	80,000	403,857	85,328	7,229	576,414
As at 31 December 2024	<u>80,000</u>	<u>403,857</u>	<u>85,328</u>	<u>7,229</u>	<u>576,414</u>

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Pathways Care Farm
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Depreciation

As at 1 January 2024	5,203	82,935	55,632	5,252	149,022
As at 31 December 2024	5,203	82,935	55,632	5,252	149,022

Net Book Value

As at 31 December 2024	74,797	320,922	29,696	1,977	427,392
As at 1 January 2024	74,797	320,922	29,696	1,977	427,392

16. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	1,782	3,614
Other debtors	295	10,457
	<u>2,077</u>	<u>14,071</u>

17. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	-	(112)
Taxation and social security	3,630	3,611
Accruals and deferred income	1,152	18,979
	<u>4,782</u>	<u>22,478</u>

18. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Accruals and deferred income	168,946	168,648

19. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,398 (prior year £2,954)

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

20. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	88,251	262,199	(213,253)	137,197
Designated:				
Fixed Assets designated fund	292,283	-	(12,186)	280,097
Total unrestricted funds	<u>380,534</u>	<u>262,199</u>	<u>(225,439)</u>	<u>417,294</u>

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Pathways Care Farm
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Restricted funds

Deferred for Capital Expenditure	-	10,202	(10,202)	-
East Suffolk Council (Nature First) - Community Hub Garden	-	1,000	-	1,000
Suffolk Com Found - Hughes Hallett - Social Prescribing Project.	-	6,348	(2,500)	3,848
Suffolk Community Foundation - Caring for Carers	16,340	-	(16,340)	-
East Suffolk Council - Groundfloor Workshop Construction	6,938	-	(6,938)	-
The Morrisons Foundation - "Woodwork for All Project"	-	3,400	-	3,400
SCC - Lower Level Workshop Equipment	-	5,270	(2,172)	3,098
Suffolk County Council - Lower Level Workshop Equipment	-	2,400	(1,346)	1,054
East Suffolk Council, Enabling Communities Budget - LL Workshop	-	2,000	-	2,000
Suffolk Com Foundation Police & Crime Comm - Ex Off Woodwork Course	-	16,200	(16,143)	57
Suf Comm Foundation Apollo Fund - Re-imagining Health and Social Care	-	10,101	(10,101)	-
Asda Foundation Grassroots - Children not accessing school/curriculum	-	1,084	(1,084)	-
Suf Comm Foundation Fund - Sabariah's Fund - Hub Furniture etc	-	2,000	(2,000)	-
Suf Com Found - Healthy Eating, Healthy Living - Children & Families	-	2,000	(2,000)	-
SCC Clr E Back Locality Fund - NEW HUB	-	2,000	(2,000)	-
SCC Clr R Harvey Locality Fund - Field to Fork - Schools	-	2,850	(2,850)	-
SSE - Disability Access	-	1,000	(1,000)	-
SCC (Councillors) - Accessible Track	-	6,000	(6,000)	-
Suf Com Found - Frank Jackson Fund - Supporting Pathways & connection	-	5,000	(2,500)	2,500
East Suffolk Council - Accessible Track	-	4,000	(3,390)	610

Total restricted funds

23,278	82,855	(88,566)	17,567
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Total funds

403,812	345,054	(314,005)	434,861
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As at 1 January 2023	Income	Expenditure	As at 31 December 2023
£	£	£	£

Unrestricted funds

General:				
General unrestricted fund	77,147	255,015	(243,901)	88,261
Designated:				
Fixed Assets designated fund	304,363	-	(12,080)	292,283
Total unrestricted funds	381,510	255,015	(255,981)	380,544

Restricted funds

Suffolk Com Found - Hughes Hallett - Social Prescribing Project.	-	18,260	(1,920)	16,340
East Suffolk Council - Groundfloor Workshop Construction	-	9,000	(2,062)	6,938

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Pathways Care Farm
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Funded capital projects	2,015	4,993	(7,008)	-
Gardening course	1,000	-	(1,000)	-
health course	1,000	-	(1,000)	-
lift course	2,000	-	(2,000)	-
Lonely and Isolation Group	3,600	-	(3,600)	-
J Muir Course	1,200	-	(1,200)	-
Warm rooms	2,970	-	(2,970)	-
Project	2,000	-	(2,000)	-
Meals on Wheels Project	-	1,760	(1,760)	-
Learning and Growing Healthier Together	-	375	(375)	-
Warm Welcome	-	1,000	(1,000)	-
Learning and Growing together	-	1,800	(1,800)	-
Total restricted funds	15,785	37,188	(29,695)	23,278
Total funds	397,295	292,203	(285,676)	403,822

The level of general reserves are set to allow the charity to continue operating for a rolling 6 month period, based on the current budget forecast. etc.

The total unrestricted funds do not reflect general funds available to utilise, it is a consequence of the accounting process which requires the lease improvement projects completed to be added as assets. Therefore the designated funds figure reflects the designation of funds for the depreciation of fixed assets and if required the impairment of the leasehold asset. The designated reserves include building work the charity has been doing since taking on the farm.

21. Post Balance Sheet Events

There were no disclosable post year end events.

22. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

23. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

PATHWAYS CARE FARM

England & Wales - Charity number 1159160

Accounts

Pathways Care Farm
Report of the Trustees and Unaudited Financial Statements for the year
ended
31st December 2023

Contents of the Financial Statements
For the year ended 31st December 2023

	Page
Report of the Trustees	3
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10
Detailed Statement of Financial Activities	25

Charity Information for the year ended 31st December 2023

Trustees

Mr R W Foreman
Mr J Wicks
Mr S R Paylor
Mr R J Youngs (resigned January 2024)
Mrs E J Brown

Charity Registration Number

1159160

Registered Office

Leonard Drive
Lowestoft
Suffolk
NR32 4WB

Independent Examiner

Rachel Eden ACMA
Holy Brook Associates Ltd, 1st Floor, Pinnacle Building,
20 Tudor Rd, Reading RG1 1NH

Trustees' Annual Report Pathways Care Home for the year ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

Objectives and Activities

To provide vulnerable people, those with learning difficulties, mental ill-health and dementia, the opportunity to engage in activities that will stimulate, educate and enable them to live a more fulfilled life, to know they are accepted and grow in confidence;

To promote and preserve well-being by the provision of day placements in an environment that will develop the service user's own skills and abilities to help maximise their potential;

To advance education about agriculture, horticulture, animal husbandry, the environment and the rural economy to appropriate levels of ability;

To encourage the participation of the local community in the service users' progression through volunteering and associated activities, enabling local people to contribute to the well-being of all;

To support the work through the creation of sustainable community enterprises.

Trustees' Annual Report Pathways Care Home for the year ended 31st December 2023 (cont)

Grant Making

The charity does not make grants and has no investment programme other than in people.

Charitable activities (and other related events)

On Your Farm Ann Louise Claydon from the BBC interviewed Geoff and a number of farm workers us for 'On Your Farm'. The recording was aired on Radio 4 at 6.35am on Sunday 8 January.

Peckingham Palace, our new aviary was built, mainly to protect our birds from avian flu but also as a great home for them which is much easier to clean out for the volunteers and farm workers.

High Sheriff's visit We hosted a visit from: *Melanie Craig (Chief Executive, Suffolk Community Foundation); Olena Kushakovaka (Community Development Officer, Suffolk Community Foundation); The Reverend Philip Banks (Canon Precentor, St Edmundsbury Cathedral); and Jamie Lowther-Pinkerton (High Sheriff of Suffolk)*. The visit has led to a longer term relationship with Jamie, who has become a good and valued friend of Pathways.

The workshop is being used more and more and our farm workers are learning new skills every session. Bird boxes and bird tables have been regular creations but the lathe is now being used to turn wood for pens, salad servers and cheese knives. Incredible skills.

Shop opening The barn where our goats were born a few years ago has been converted and is now a beautiful shop for displaying and selling our produce.

Recognition: Anglia in Bloom gave us an award for the quality of the sensory garden; and Councillors Keith Robinson and Edward Back presented the first ever County Councillor Award for 'going the extra mile' and 'services to Suffolk'.

Embracing Difference conference – April 2023. A first for Pathways – Embracing Difference is not just a catchy phrase but rather, it's a way to live. The event brought together leaders from across public, private and charity sectors and aimed to explore how every organisation can only realise their potential when they greet different needs and abilities with enthusiasm. Speakers and contributors: *Steve Gallant, Leader, East Suffolk; Andy Wood, Adnams; Tracey Bleakley, Chief Executive of NHS Norfolk & Waveney Integrated Care; Mike Duxbury, Britain's only blind farmer, Co-founder, The Inclusive; Tim Passmore, Police and Crime Commissioner; Nicole Rickard, Head of Communities, East Suffolk.*

Hay barn built, with plenty of air flow, to replace the green polytunnel we had been using.

Café launch The café opened to the public for the first time and is continuing to flourish as a popular local venue as well as a training facility for farm workers interested in the catering industry. We received a 5* food hygiene rating.

Channel swim Evie Anema swam the English Channel in July 2023 to raise money for the Farm: I will be swimming the channel, solo, with just a swimming costume, hat and goggles to protect me from the cold water and lurking jellyfish! Pathways Care Farm is close to my heart, as my Grandpa, who had Alzheimer's, spent many happy days here, walking alpacas and working in the polytunnels. My Grandma volunteers now, helping many other vulnerable people.

Rescue chickens We have adopted 24 chickens who had been in a battery farm. They had no feathers and had never seen daylight! They are now very happy, friendly and laying.

Trustees' Annual Report Pathways Care Home for the year ended 31st December 2023 (cont)

Sparrow's Nest Garden Commissioned by Lowestoft Town Council to redesign and improve the furthest east public garden in the UK.

BBC Make Difference Award We were featured in a piece on BBC 1's Look East. County wide recognition for 'Making a Difference' in your community... we were featured in a piece on BBC 1's Look East.

Alpacas Sadly, we lost two of our much loved alpacas. Drambuie was almost 17 and Del was nearly 20. Wonderful animals and very much missed.

In the past year the charity has been successful in applying for a number of grants, particularly Suffolk Community Foundation and East Suffolk Council plus additional funding from the ASDA Foundation and Morrisons.

Memories and milestones from 2023

Quotes from two farmworkers

"I don't know what would have happened to me if it wasn't for this place. Nobody judges you here which is massive. It's a beautiful farm with great animals but most of all, the people are so nice."

"I can't believe the difference that's happened in just three months. When I came here I was a mess but it didn't seem to matter, I was treated as a real person and had to get used to people tell me how helpful or skilful I was... I wasn't used to that - but it does make you feel good."

Participant on a course for sensory impairment:

"I have tried to work in a lot of places and the JobCentre has made me go to lots of interviews but because of my deafness and my anxiety, I have not been able to stay in work for long. Here is totally different. They all seem to like me, and I like them. They are patient and explain things really simply and I have learnt a lot. Now the course is over I have started volunteering doing gardening and it's the best thing I've ever done."

FINANCIAL REVIEW

Reserves policy The Trustees set the level of reserves to meet the Charity's needs and ensure that funds are not held unnecessarily. The aim is to allow the charity to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The level of reserves are set to allow the charity to continue operating for a rolling 6 month period, based on the current budget forecast. This position is reviewed at least twice during the financial year.

FUTURE PLANS

Every year we think we have achieved so much that next year will be easier... it doesn't quite work like that. The more we do the more we realise the huge need and the lack of statutory services creates. The coming year has enormous challenges and we are constantly thinking about and planning ways to meet them.

Trustees' Annual Report Pathways Care Home for the year ended 31st December 2023 (cont)

Building a new facility for staff, volunteers and farm workers to use will be a major project but it will open up possibilities for the 'café barn' to be used for things other than our team meetings... the café will be able to open for longer hours and we will therefore be able to train more farm workers with skills relevant to the catering industry... we will be able to host events in that lovely space and I'm sure other opportunities will come up.

We are looking to continue our efforts to make the farm more accessible to those who struggle physically. Hence, moving the woodwork workshop to the ground floor and improving paths and tracks to enhance the facility. Courses have been proved to be a great success previously and we are looking to run more, to teach more people and to see those who are so often ignored in society, empowered and confident enough to tackle new tasks and roles.

The 'Embracing Difference' conference was a huge success and we now need to build on that. We aim to build stronger relationships with key partners to further the work being done to recognise the talents and skills of those considered 'different' and see them blossom in our communities and our businesses.

A lot to do and we can't wait to get started.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and is controlled by its governing document, a Constitution. The charity is an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by the board of trustees on 2024-10-17..... and signed on their behalf by Rob Foreman

Robert Foreman

Independent Examiner’s Report



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

Report to the trustees

Pathways Care Farm

Accounts for the year ended

31st December 2023

Charity no

1159160

Set out on page

7

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity (“the Charity”) for the year ended 31/12/2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

2024-10-17

Name:

Rachel Eden

Relevant professional qualification(s) or body

FCMA (Fellow of the Chartered Institute of Management Accountants)

Address:

Holy Brook Associates Ltd,
Curious Lounge, 1st Floor Pinnacle Building, Tudor Road, Reading, RG1 1NH

Statement of Financial Activities

For the year ended 31st December 2023

		2023 £	2023 £	2023 £	2023 £	2022 £
	Note	Unrestrict ed Funds	Designat ed Funds	Restrict ed Funds	TOTAL	
Donations and legacies	2	17,214	-	37,188	54,402	59,132
Charitable Activities	3	201,440	-	-	201,440	155,417
Other Trading Activities	4	25,100	-	-	25,100	-
Investments	5	3,070	-	-	3,070	477
Other income	6	8,191	-	-	8,191	2,511
Total		<u>255,015</u>	<u>-</u>	<u>37,188</u>	<u>292,203</u>	<u>217,537</u>
Resources Expanded						
Raising Funds	7	11,901	-	461	12,363	4,718
Charitable Activities	8	<u>228,690</u>	<u>12,080</u>	<u>32,542</u>	<u>273,313</u>	<u>219,346</u>
Total expenditure		<u>240,592</u>	<u>12,080</u>	<u>33,004</u>	<u>285,676</u>	<u>224,064</u>
Net income/expenditure		14,423	(12,080)	4,184	6,527	(6,527)
Transfers between funds	17	(3,309)	-	3,309	-	-
Net movement		11,157				

in funds		(12,080)	7,493	6,527	(6,527)
Total Funds bought forward	17	77,137	304,363	15,785	397,285
Total Funds carried forward	17	88,252	292,283	23,278	403,812
		<u>88,252</u>	<u>292,283</u>	<u>23,278</u>	<u>403,812</u>

The notes on page 10 to 24 form part of these accounts.

Balance Sheet

As at 31 December 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total funds £	2022 Total funds £
Fixed Assets					
Tangible assets					
	11	221,622	179,148	400,771	421,499
		<u>221,622</u>	<u>179,148</u>	<u>400,771</u>	<u>421,499</u>
Current Assets					
Debtors					
	12	14,173	-	14,173	-
Cash at bank and in hand					
	13	156,828	23,278	180,106	164,940
		<u>171,001</u>	<u>23,278</u>	<u>194,279</u>	<u>164,940</u>
Creditors: amounts falling due within one year					
	14	- 12,089	- 10,500	- 22,589	- 14,738
Net current assets					
		<u>158,912</u>	<u>12,778</u>	<u>171,690</u>	<u>150,202</u>
Total assets less current liabilities					
		<u>380,534</u>	<u>191,926</u>	<u>572,460</u>	<u>571,701</u>

Creditors – amounts falling due after more than one year	15	168,648	168,648	174,416
Total net assets		<u>380,534</u>	<u>168,648</u>	<u>397,285</u>
Funds of the charity				
Unrestricted funds	88,251	-	88,251	77,137
Designated Funds	292,283		292,283	304,363
Restricted Funds	-	23,278	23,278	15,785
Total funds	<u>380,534</u>	<u>23,278</u>	<u>403,812</u>	<u>397,285</u>

The notes on pages 10 to 24 form parts of these accounts

Approved by order of the board of trustees on 2024-10-17
signed on its behalf by

Mr RW Foreman
Trustee

Robert Foreman

Notes to the Accounts for the year ended 31st December 2023

1. Accounting policies

Charity Information

Pathways Care Farm is a charity registered in England and Wales. The registered office is Leonard Drive, Lowestoft, Suffolk, NR32 4WB.

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Notes to the Accounts for the year ended 31st December 2023

1. Accounting policies (continued)

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The charity has creditors which are measured at settlement amounts less any trade discounts.

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold - 1% straight line

Improvements to property - 1% straight line, 2% straight line, 10% straight line, 20% straight line

Plant and machinery - 10% straight line, 20% straight line, 15% reducing balance.

Farming equipment - 10% straight line, 15% straight line, 20% straight line

Notes to the Accounts for the year ended 31st December 2023

1. Accounting policies (continued)

Computer equipment - 20% straight line

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Donations and Legacies

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Donations and gifts	15,911	-	15,911	16,687
Gift aid	1,303	-	1,303	983
Grants	-	37,188	37,188	39,782
Gate donations		-	-	1,680
			54,402	59,132
		37,188		

2.1 Government Grant

	2023 £
East Suffolk Council - project specific grants	13,560
	13,560

3. Charitable activities

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Farming - Service user fees	201,440	-	201,440	147,139
	201,440	-	201,440	147,139

Notes to the Accounts for the year ended 31st December 2023**4. Other trading activities**

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Farm shop and café	9,239	-	9,239	-
Off-site services	3,411	-	3,411	
Training	<u>12,450</u>	<u>-</u>	<u>12,450</u>	<u>-</u>
	<u>25,100</u>	<u>-</u>	<u>25,100</u>	<u>-</u>

5. Other income

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Other income	<u>8,191</u>	<u>-</u>	<u>8,191</u>	<u>2,511</u>
	<u>8,191</u>	<u>-</u>	<u>8,191</u>	<u>2,511</u>

6. Income from investments

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Interest	<u>3,070</u>	<u>-</u>	<u>3,070</u>	<u>-</u>
	<u>3,070</u>	<u>-</u>	<u>3,070</u>	<u>-</u>

7. Expenditure on raising funds

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Farm shop and café	9,069	-	9,069	-
Off-site services	1,839	-	1,839	-
Training	950	461	1,412	-
Other	<u>43</u>	<u>-</u>	<u>43</u>	<u>4,718</u>
	<u>11,901</u>	<u>461</u>	<u>12,363</u>	<u>4,718</u>

Notes to the Accounts for the year ended 31st December 2023

8. Cost of charitable activities**8.1 Costs incurred directly on specific activities**

	Unrestric cted £	Restrict ed £	2023 £	2022 £
Costs incurred directly on specific activities				
Facility improvements	24,734	2,062	26,796	-
Farm livestock	14,094	-	14,094	4,948
Farm maintenance	5,809	-	5,809	-
Farm running costs	7,593	119	7,712	22,936
Farm utilities and waste disposal	4,569	-	4,569	14,019
Meals on wheels	-	251	251	-
Vehicle costs	6,017	-	6,017	-
Wages	<u>152,597</u>	<u>19,794</u>	<u>172,391</u>	<u>142,566</u>
	<u>215,412</u>	<u>22,226</u>	<u>237,638</u>	<u>184,469</u>

Notes to the Accounts for the year ended 31st December 2023**8. Cost of charitable activities****8.2 Costs incurred on support and admin**

	Unrestrict ed £	Restricte d £	2023 £	2022 £
Governance costs	300	-	300	-
Independent Examiners fee	1,152	-	1,152	1,456
	1,452	-	1,452	1,456
Bank charges	60	-	60	227
Depreciation	12,080	10,317	22,396	17,449
Gifts and hospitality	1,320	-	1,320	-
Insurance	4,735	-	4,735	4,849
Office costs	2,960	-	2,960	7,240
Professional fees	1,557	-	1,557	1,117
Subscriptions and membership	252	-	252	-
Subsistence, training and travel	942	-	942	2,539
	<u>25,358</u>	<u>10,317</u>	<u>35,675</u>	<u>34,877</u>

The analysis of income and expenditure for 2022 has been reviewed since the publication of the 2022 accounts and adjustments made where this was felt necessary.

Notes to the Accounts for the year ended 31st December 2023

9. Staff costs

	2023	2022
	£	£
Gross wages and salaries	157,961	134,091
Social security	7,538	6,057
Pension contribution	<u>2,954</u>	<u>2,418</u>
	168,453	142,566

The average number of people employed during the year was 10 (2022:8).

There were no employees whose annual remuneration was £60,000 or more (2022: none)

10. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £2,954 (2022: £2,418).

Notes to the Accounts for the year ended 31st December 2023

11. Tangible Fixed Assets

	Long leasehold £	Improvements to property £	Plant and machinery £	Farming equipment £	Computer equipment £	Total £
Cost						
At 1 January 2023	80,000	357,706	27,634	53,429	4,870	523,639
Additions	-	-	-	509	2,359	2,868
Disposals	-	1,208	-	1,500	-	2,708
At 31 December 2023	80,000	356,498	27,634	52,438	7,229	523,799
Accumulated depreciation						
At 1 January 2023	3,603	52,616	3,738	39,637	2,546	102,140
Disposals	-	1,057	-	450	-	1,507
Charge for the year	800	12,657	3,064	4,615	1,260	22,396
At 31 December 2023	4,403	64,216	6,802	43,802	3,806	123,029
Net book value						
At 31 December 2023	75,597	292,282	20,832	8,636	3,423	400,771
At 31 December 2022	76,397	305,090	23,896	13,792	2,324	421,499

Notes to the Accounts for the year ended 31st December 2023**12. Debtors**

	2023 £	2022 £
Falling due within one year:		
Trade debtors	3,614	-
Tax recoverable	-	-
Other debtors	102	-
Prepayments and accrued income	10,457	-
	<u>14,173</u>	<u>-</u>

13. Cash at bank and in hand

	2023 £	2022 £
Cash at bank and in hand	180,106	164,940
	<u>180,106</u>	<u>164,940</u>

14. Creditors: liabilities falling due within one year

	2023 £	2022 £
Trade creditors	-	1,117
Social security and other taxes	3,611	2,746
Other creditors	-	-
Accrued expenses	8,479	1,150
Deferred income	10,500	9,725
	<u>22,589</u>	<u>14,738</u>

Notes to the Accounts for the year ended 31st December 2023**15. Creditors: liabilities falling due after more than one year**

	2023	2022
	£	£
	168,6	174,4
Deferred income	<u>48</u>	<u>16</u>
	<u>168,6</u>	<u>174,4</u>
	48	16

16. Deferred income

	2023	2022
	£	£
Balance at the beginning of the reporting period	184,1	187,3
	41	41
	-	-
Amount released to income	4,993	3,200
Amount deferred in year	<u>-</u>	<u>-</u>
Balance at the end of the reporting period	<u>179,1</u>	<u>184,1</u>
	48	41

Notes to the Accounts for the year ended 31st December 2023

17. Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incomi ng resourc es 2023 £	Outgoi ng resource s 2023 £	Transfe rs in the year 2023 £	Closin g balanc e 2023 £
General unrestricted funds	76,410	255,015	240,592	(3,309)	88,252
Designated Funds	304,363		12,080		292,283
Total unrestricted funds	381,500	255,015	252,672	(3,309)	380,535
Restricted funds					
Funded capital projects	2,015	4993	10,317	3,309	-
Gardening course	1,000	-	1,000	-	-
Health course	1,000	-	1,000	-	-
Lift course	2,000	-	-	-	-
Lonely & Isolation Group	3,600	-	3,600	-	-
J Muir Course	1,200	-	1,200	-	-
Warm Rooms	2,970	-	2,970	-	-
Project Learning and Growing Together	2,000	-	2,000	-	-
	-	1,800	1,800	-	-
Meals on wheels Project	-	1,760	1,760	-	-
	-				16,340
Pathways to Fuller Life Learning and Growing Healthier Together	-	18,260	1,920	-	0
	-	375	375	-	-
Warm Welcome	-	1,000	1,000	-	-
	-				
Ground floor workshop	-	9,000	2,062	-	6,938

Pathways Care Farm

Charity number 1159160

	<hr/>	<hr/>	<hr/>	<hr/>
	15,785	37,188	33,004	3,309
	<hr/>	<hr/>	<hr/>	<hr/>
Aggregate of funds				
	<hr/>	<hr/>	<hr/>	<hr/>
	397,285	292,203	285,675	-
				403,813

Notes to the Accounts for the year ended 31st December 2023**17 Funds (continued)****Analysis of net assets by fund**

	General funds £	Designat ed Funds £	Restrict ed Funds £	2023 £
Tangible fixed assets	-	221,622	179,148	400,771
Debtors	14,173	-	-	14,173
Cash at bank and in hand	86,168	70,660	23,278	180,106
Creditors falling due within one year	(12,089)	-	(10,500)	22,589
Creditors falling due after more than one year	-	-	168,648	168,648
	<u>88,252</u>	<u>292,283</u>	<u>23,278</u>	<u>403,812</u>

In the previous year the movements in the charity's funds were as follows:

	Openi ng balanc e 2022 £	Incomi ng resourc es 2022 £	Outgoi ng resourc es 2022 £	Transfe rs in the year 2022 £	Closin g balanc e 2022 £
General unrestricted funds	368,463	177,755	164,718	(304,363)	77,137
Designated Funds				304,363	304,363
Total unrestricted funds	<u>368,463</u>	<u>177,755</u>	<u>164,718</u>	<u>-</u>	<u>381,500</u>
Restricted funds					
	<u>35,349</u>	<u>39,782</u>	<u>59,346</u>	<u>-</u>	<u>15,785</u>
Aggregate of funds					

403,8	217,53	224,06		397,2
12	7	4	-	85

The designated funds figure has been restated to reflect the designation of funds for the depreciation of the leasehold and if required the impairment of the leasehold asset.

Notes to the Accounts for the year ended 31st December 2023**17 Funds (continued)****Analysis of net assets by fund prior year**

	General funds £	Designated Funds £	Restricted funds £	2022 £
Tangible fixed assets	232,035	232,035	189,464	421,499
Debtors	-	-	-	-
Cash at bank and in hand	82,150	72,328	10,462	164,940
Creditors falling due within one year	5,013	-	9,725	14,738
Creditors falling due after more than one year	-	-	174,416	174,416
	<u>77,137</u>	<u>304,363</u>	<u>15,785</u>	<u>397,285</u>

18. Transactions with related parties

There were no disclosable related party transactions during the year (2022: £Nil)

19. Events after the reporting period

None

Detailed Statement of Financial Activities with comparatives**For the year ended 31st December 2023**

	Note	Unre Funds £	Restrict ed Funds £	Total 2023 £	Gener al Funds £	Restrict ed Funds £	Total 2022 £
INCOME FROM:							
Donations and legacies	2	17,214	37,188	54,402	19,350	39,782	59,132
Charitable activities	3	201,440	-	201,440	155,417	-	155,417
Other activities	4	25,100	-	25,100	-	-	-
Investments	5	3,070	-	3,070	477	-	477
Other income	6	8,191	-	8,191	2,511	-	2,511
Total Income		<u>255,015</u>	<u>37,188</u>	<u>292,203</u>	<u>177,755</u>	<u>39,782</u>	<u>217,537</u>
EXPENDITURE ON:							
Raising funds	7	11,901	461	12,363	4,718	-	4,718
Charitable activities	8	240,770	32,542	273,313	160,000	59,346	219,346
Total Expenditure		<u>252,672</u>	<u>33,004</u>	<u>285,676</u>	<u>164,718</u>	<u>59,346</u>	<u>224,064</u>
Net gains/losses on investments		-	-	-	-	-	-
Net income / (expenditure)		2,343	4,184	6,527	13,037	19,564	6,527
Transfers between funds	17	-3,309	3,309	-	-	-	-
		<u>-965</u>	<u>7,493</u>	<u>6,527</u>	<u>13,037</u>	<u>19,564</u>	<u>6,527</u>

	<hr/>			<hr/>		
Net movement in funds	- 965	7,493	6,527	13,03 7	- 19,564	- 6,527
Reconciliation of funds:						
Total funds brought forward	381,5 00	15,785	397,2 85	368,4 63	35,349	403,8 12
Total funds carried forward	380,5 35	23,278	403,8 12	381,5 00	15,785	397,2 85
	<hr/>			<hr/>		

Signature Certificate

Reference number: FWUSC-DBPUS-LZVTE-TXUS8

Signer

Timestamp

Signature

Robert Foreman

Email: rob@pathways-care-farm.org.uk

Sent: 16 Oct 2024 17:58:42 UTC
Viewed: 17 Oct 2024 08:14:26 UTC
Signed: 17 Oct 2024 08:15:36 UTC



Recipient Verification:

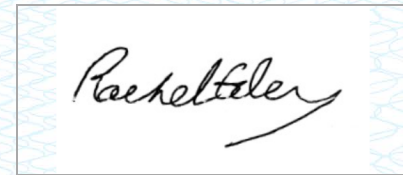
✓ Email verified 17 Oct 2024 08:14:26 UTC

IP address: 150.143.205.184
Location: Lowestoft, United Kingdom

Rachel Eden

Email: rachel.eden@holybrook.com

Sent: 16 Oct 2024 17:58:42 UTC
Viewed: 17 Oct 2024 08:20:45 UTC
Signed: 17 Oct 2024 08:20:57 UTC



Recipient Verification:

✓ Email verified 17 Oct 2024 08:20:45 UTC

IP address: 94.174.147.205
Location: Reading, United Kingdom

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Page 1 of 1



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PATHWAYS CARE FARM

England & Wales - Charity number 1159160

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Pathways Care Farm

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Pathways Care Farm

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide vulnerable people, those with learning difficulties, mental ill-health and dementia, the opportunity to engage in activities that will stimulate, educate and enable them to live a more fulfilled life, to know they are accepted and grow in confidence;

To promote and preserve well-being by the provision of day placements in an environment that will develop the service user's own skills and abilities to help maximise their potential;

To advance education about agriculture, horticulture, animal husbandry, the environment and the rural economy to appropriate levels of ability;

To encourage the participation of the local community in the service users' progression through volunteering and associated activities, enabling local people to contribute to the well-being of all;

To support the work through the creation of sustainable community enterprises.

Grant making

The charity does not make grants and has no investment programme other than in people.

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities (and sad moments)

New year

We kept finding things where they hadn't been left, then a rabbit disappeared. In February we installed a CCTV system! Sad but necessary.

Spring

Ginger, one of our first guinea pigs and mother to triplets died. A sad loss. She was the reason we named Guinea pigs 'Stress busters'.

We started a new venture, working with Beccles Primary Academy. We teamed up with the school to build some raised beds and a small polytunnel to teach pupils who couldn't access the classroom how to grow, harvest and cook their own veg.

We also ran a course 'Learning and Growing Healthier Together'. It provided an opportunity for people who have either never worked or have been unemployed for some years to learn new skills, to socialise and to work as a team. The programme increased self-esteem and enabled participants to recognise their capability as individuals, focussing on what they can do and not on what they can't.

Easter

Rachel, a trained florist, ran a masterclass with farm workers and volunteers and they produced a stunning set of table displays.

David created a brilliant Easter Egg hunt for loads of families.

May

Constructed a 'Secret Garden' especially for people living with PTSD with help from enthusiastic teams of volunteers from the local McDonald's and started the Pathways Community Garden for local people who don't have a growing space to work together, make friends and share the produce.

Two of our farm workers took part in the 'Torch Relay' in the Festival of Suffolk 2022. Suffolk's contribution to the Queen's Platinum Jubilee celebrations.

Summer

Hay making, alpaca shearing and a lovely Ukrainian family came to stay in the farmhouse. Having escaped the war, we were able to host them.

Autumn

Sadly, due to the death of Queen Elizabeth, we had to cancel our 'Embracing Difference' conference and had to be rescheduled for 2023.

Started 'Warm Rooms' (developed by East Suffolk Council) to provide a safe and warm venue for people to visit to reduce energy costs at home and help reduce isolation during the coldest months. This led to interviews on BBC Radio Suffolk and then an episode of 'On my farm' for BBC Radio 4.

As avian flu is now an annual problem we built an aviary 'Peckingham Palace'.

Fundraising activities

We are very grateful to every individual and every organisation that has supported Pathways Care Farm through buying our produce, attending events and encouraging us with your generosity. We are also overwhelmed with the incredible service we receive daily from our dedicated and caring staff and volunteers. We could not exist without you.

Investment performance

In the past year the charity has been successful in applying for a number of grants, particularly Suffolk Community Foundation and East Suffolk Council.

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Memories and milestones from 2022

Quotes from two farmworkers

"All the people here are very welcoming. I learn from them and I hope they also learn from me. They are all very positive and they offer to help me. Being here has made me learn - or re-learn - that everyone is an individual and each one has strengths and talents. We should all help one another."

"The main thing that makes this place so good is the people. We are a real team and we work together well. Also, I really like learning new things and building on my existing knowledge. The work is very varied".

Participant on 'Growing' course

"I really enjoyed the course. It gets me out, otherwise I'd be stuck inside, not communicating with people. I like coming to the farm. I look forward to it. I like the manual stuff. I like working with my hands. I've learned about healthy eating and healthy living. I can socialise with everyone. They listen to me. I'm not left out.

Sometimes my anxiety stops me from coming, I really hate that, but I feel better when I do come. My ambition is to get a job but I need to be able to control my anxiety first."

FINANCIAL REVIEW

Reserves policy

The Trustees set the level of reserves to meet the Charity's needs and ensure that funds are not held unnecessarily.

The aim is to allow the charity to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The level of reserves are set to allow the charity to continue operating for a rolling 6 month period, based on the current budget forecast. This position is reviewed at least twice during the financial year.

FUTURE PLANS

There is a lot to do this year. After the success of 'Warm Room' and the atmosphere created in our main barn, we are planning to open the café in the Spring or early Summer.

Having already made a start on converting an old goat barn we are aiming to have a farm shop ready to sell the vegetables plus some arts and crafts and some woodwork items that are being so well produced in the workshop.

The courses we have been running over the last year or two have proved to be highly successful and we are keen to do more as well as develop the encouraging work we did this year with Primary Schoolchildren. We are in a unique position to be able to teach some core curriculum subjects whilst on the farm and enjoying the outdoors.

The rescheduled 'Embracing Difference' conference could be a benchmark for how the care industry works and how we collaborate for the benefit of the person being cared for.

An exciting time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and is controlled by its governing document, a Constitution. The charity is an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159160

Pathways Care Farm

Report of the Trustees
for the Year Ended 31 December 2022

Principal address

Leonard Drive
Lowestoft
Suffolk
NR32 4WB

Trustees

Mr R W Foreman (Treasurer)
Mr J Wicks (Chair)
Mr S R Paylor
Mr R J Youngs
Mrs E J Brown

Independent Examiner

Mr G Hall
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on 19th OCTOBER 2023 and signed on its behalf by:



.....
Mr R W Foreman - Trustee

**Independent Examiner's Report to the Trustees of
Pathways Care Farm**

Independent examiner's report to the trustees of Pathways Care Farm

I report to the charity trustees on my examination of the accounts of Pathways Care Farm (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Hall
The Association of Chartered Certified Accountants

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date:20/10/.....2023

Pathways Care Farm

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,350	39,782	59,132	97,039
Charitable activities					
Farming		155,417	-	155,417	147,139
Investment income	2	477	-	477	19
Other income		2,511	-	2,511	9,432
Total		<u>177,755</u>	<u>39,782</u>	<u>217,537</u>	<u>253,629</u>
EXPENDITURE ON					
Charitable activities					
Fundraising		4,718	-	4,718	2,186
Farming		131,330	57,686	189,016	196,349
Corporate governance		1,456	-	1,456	2,220
Administrative costs		26,987	1,660	28,647	14,921
Financial costs		227	-	227	566
Total		<u>164,718</u>	<u>59,346</u>	<u>224,064</u>	<u>216,242</u>
NET INCOME/(EXPENDITURE)		13,037	(19,564)	(6,527)	37,387
RECONCILIATION OF FUNDS					
Total funds brought forward		368,463	35,349	403,812	366,425
TOTAL FUNDS CARRIED FORWARD		<u><u>381,500</u></u>	<u><u>15,785</u></u>	<u><u>397,285</u></u>	<u><u>403,812</u></u>

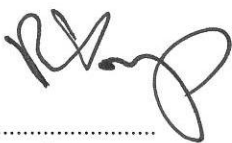
The notes form part of these financial statements

Pathways Care Farm

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	232,035	189,464	421,499	408,030
CURRENT ASSETS					
Cash at bank		154,478	10,462	164,940	189,394
CREDITORS					
Amounts falling due within one year	6	(5,013)	(9,725)	(14,738)	(11,007)
NET CURRENT ASSETS		<u>149,465</u>	<u>737</u>	<u>150,202</u>	<u>178,387</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		381,500	190,201	571,701	586,417
CREDITORS					
Amounts falling due after more than one year	7	-	(174,416)	(174,416)	(182,605)
NET ASSETS		<u>381,500</u>	<u>15,785</u>	<u>397,285</u>	<u>403,812</u>
FUNDS	8				
Unrestricted funds				381,500	368,463
Restricted funds				<u>15,785</u>	<u>35,349</u>
TOTAL FUNDS				<u>397,285</u>	<u>403,812</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:



.....
Mr R J Youngs - Trustee

Pathways Care Farm

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost, 10% on cost, 2% on cost and 1% on cost
Plant and machinery	- 25% on cost, 20% on cost, 15% on reducing balance and 10% on cost
Farming equipment - mechanical	- 15% on cost
Farming equipment - other	- 20% on cost and 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Bank interest received	477	19
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
General staff	8	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2022	80,000	329,378	22,064
Additions	-	28,328	5,570
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	80,000	357,706	27,634
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 January 2022	2,803	40,028	945
Charge for year	800	12,588	2,793
Eliminated on disposal	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	3,603	52,616	3,738
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 December 2022	76,397	305,090	23,896
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	77,197	289,350	21,119
	<u> </u>	<u> </u>	<u> </u>

Pathways Care Farm

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

5. TANGIBLE FIXED ASSETS - continued

	Farming equipment - mechanical £	Farming equipment - other £	Computer equipment £	Totals £
COST				
At 1 January 2022	36,097	15,846	4,870	488,255
Additions	6,486	-	-	40,384
Disposals	(5,000)	-	-	(5,000)
At 31 December 2022	<u>37,583</u>	<u>15,846</u>	<u>4,870</u>	<u>523,639</u>
DEPRECIATION				
At 1 January 2022	23,466	11,454	1,527	80,223
Charge for year	5,701	1,895	1,019	24,796
Eliminated on disposal	(2,879)	-	-	(2,879)
At 31 December 2022	<u>26,288</u>	<u>13,349</u>	<u>2,546</u>	<u>102,140</u>
NET BOOK VALUE				
At 31 December 2022	<u>11,295</u>	<u>2,497</u>	<u>2,324</u>	<u>421,499</u>
At 31 December 2021	<u>12,631</u>	<u>4,392</u>	<u>3,343</u>	<u>408,032</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	1,117	90
Social security and other taxes	2,746	2,756
Other creditors	-	1,253
Accrued expenses	1,150	2,172
Deferred capital grants	9,725	4,736
	<u>14,738</u>	<u>11,007</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22 £	31.12.21 £
Deferred capital grants	<u>174,416</u>	<u>182,605</u>

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	368,463	13,037	381,500
Restricted funds			
Restricted fund	35,349	(19,564)	15,785
TOTAL FUNDS	<u>403,812</u>	<u>(6,527)</u>	<u>397,285</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,755	(164,718)	13,037
Restricted funds			
Restricted fund	39,782	(59,346)	(19,564)
TOTAL FUNDS	<u>217,537</u>	<u>(224,064)</u>	<u>(6,527)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	342,220	26,243	368,463
Restricted funds			
Restricted fund	24,205	11,144	35,349
TOTAL FUNDS	<u>366,425</u>	<u>37,387</u>	<u>403,812</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,935	(154,692)	26,243
Restricted funds			
Restricted fund	72,694	(61,550)	11,144
TOTAL FUNDS	<u>253,629</u>	<u>(216,242)</u>	<u>37,387</u>

Pathways Care Farm

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	342,220	39,280	381,500
Restricted funds			
Restricted fund	24,205	(8,420)	15,785
TOTAL FUNDS	<u>366,425</u>	<u>30,860</u>	<u>397,285</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,690	(319,410)	39,280
Restricted funds			
Restricted fund	112,476	(120,896)	(8,420)
TOTAL FUNDS	<u>471,166</u>	<u>(440,306)</u>	<u>30,860</u>

Cash

The charity continues to look for new ways to support vulnerable people, and has been successful in raising funds for a number of initiatives and projects. Funds are held securely in the bank waiting for the projects to start, with funds being spent over the coming year.

Reserves

The overall reserves look high as they include the cost of the 99 year lease, and a lot of building work the charity has been doing since taking on the farm. The total in no way reflects the unrestricted funds available to utilise, it is a consequence of the accounting process which requires the lease improvement projects completed to be added as assets.

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

10. GRANTS

Donor	Purpose	Fund	£
East Suffolk Council	Mower, strimmer, secret garden	Restricted	6,266
TOTAL RE CAPITAL ITEMS			6,266
Leading Lives	Funding for converting hay barn to veg area	Restricted	3,000
East Suffolk Council	Wheelchair Access Path	Restricted	3,000
Norfolk County Council	Lift course 2nd instalment	Restricted	6,429
	Learning and Growing Healthier Together		
Groundwork UK TE	Course	Restricted	1,125
Norfolk County Council	Lift course 3rd instalment	Restricted	6,428
East Suffolk Council	Community Garden	Restricted	4,650
East Suffolk Council	Clover Court Visits	Restricted	2,520
Suffolk County Council	J. Muir	Restricted	3,600
Suffolk County Council	Lonely & Isolation Group	Restricted	2,400
East Suffolk Council	Warm Rooms Grant (cost of living)	Restricted	2,860
Suffolk Community Foundation	Project with Gunton Primary School	Restricted	2,000
Suffolk Community - Grant	Warm Rooms Grant (cost of living)	Restricted	1,770
TOTAL RE REVENUE ITEMS			39,782
TOTAL GRANTS INCOMING			46,048

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,687	22,621
Gift aid	983	1,291
Grants	39,782	72,694
Gate donations	1,680	433
	59,132	97,039
Investment income		
Bank interest received	477	19
Charitable activities		
Service user fees	155,417	147,139
Other income		
Government Covid-19 grants	-	9,432
Other income	2,511	-
	2,511	9,432
Total incoming resources	217,537	253,629
EXPENDITURE		
Charitable activities		
Wages	73,844	73,277
Social security	2,700	2,256
Pensions	1,278	1,080
Farm maintenance	24,053	37,339
Livestock costs	4,948	2,880
Fundraising expenses	4,718	2,186
	111,541	119,018
Support costs		
Management		
Wages	60,247	57,814
Social security	3,357	3,199
Pensions	1,140	1,072
Rates and water	2,424	293
Insurance	4,849	4,346
Light and heat	11,595	5,507
Administration costs	5,354	1,682
Postage and stationery	594	193
Staff training	2,539	2,082
Travel and subsistence	1,292	818
	93,391	77,006

This page does not form part of the statutory financial statements

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Management		
Finance		
Bank charges	227	566
Depreciation		
Long leasehold	800	800
Improvements to property	5,267	7,555
Plant and machinery	2,302	424
Farming equipment - mechanical	4,653	5,415
Farming equipment - other	1,895	2,827
Computer equipment	411	411
Loss on sale of tangible fixed assets	2,121	-
	<u>17,449</u>	<u>17,432</u>
Governance costs		
Accountancy and legal fees	1,456	2,220
	<u>224,064</u>	<u>216,242</u>
Total resources expended		
	<u>(6,527)</u>	<u>37,387</u>
Net (expenditure)/income		

This page does not form part of the statutory financial statements

PATHWAYS CARE FARM

England & Wales - Charity number 1159160

Accounts

REGISTERED CHARITY NUMBER: 1159160

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Pathways Care Farm

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Pathways Care Farm

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide vulnerable people, those with learning difficulties, mental ill-health and dementia, the opportunity to engage in activities that will stimulate, educate and enable them to live a more fulfilled life, to know they are accepted and grow in confidence;

To promote and preserve well-being by the provision of day placements in an environment that will develop the service user's own skills and abilities to help maximise their potential;

To advance education about agriculture, horticulture, animal husbandry, the environment and the rural economy to appropriate levels of ability;

To encourage the participation of the local community in the service users' progression through volunteering and associated activities, enabling local people to contribute to the well-being of all;

To support the work through the creation of sustainable community enterprises.

Grant making

The charity does not make grants and has no investment programme other than in people.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BBC Radio Suffolk

featured our work in February when Geoff was a guest on Lesley Dolphin's 'virtual' sofa.

Learning and growing together: Edibles

We were awarded another European Social Fund grant and started our second LIFT course. Participants learnt how to grow, nurture and harvest vegetables and edible plants.

Improvements and additions

A new pond for the ducks and geese designed, built and being loved by the birds. New drainage across the field to prevent a repeat of the recent flooding. A glass screen (wind-break) around the patio so that we can enjoy the outside more and use the indoors less.

VIP visits

BBC's Escape to the Country, with Jules Hudson, filmed the farm and interviewed three farm workers. Also, Edward Creasy (High Sheriff) and his wife Penny came to see what we do and presented us with the Suffolk Award for services throughout the pandemic.

New buildings

The Lodge was completed where David, who looks after the animals on site when we have all gone home, now lives. Also, the Goat Palace was built as a permanent home for our Golden Guernseys and a temporary home for chickens (for isolation or during outbreaks of avian flu).

Music afternoon

A great celebration of food and music after a tough year.

Fundraising activities

We are very grateful to every individual and every organisation that has supported Pathways Care Farm through buying our produce, attending events and encouraging us with your generosity. We are also overwhelmed with the incredible service we receive daily from our dedicated and caring staff and volunteers. We could not exist without you.

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Investment performance

In the past year the charity has been successful in applying for a number of grants, particularly Suffolk Community Foundation, Tesco and Orbit Housing.

Memories and milestones from 2021

Looking back at what we've achieved can help us cope with the present and have hope for the future. Despite some of our perceptions a lot of good stuff has happened, some people have gone but some new relationships have been formed, repairs have been carried out and new structures put up... most importantly, many lives have been touched by friendship, love and kindness.

Sadly, John Ketteringham, 'Skipper', died. A much loved farm worker and a man who achieved so much in his work but also a man who brought so many smiles and laughter into our lives, even whilst living with dementia. He was a great character and it was a privilege to know him and work alongside him.

Resilience is so important. It can be an individual trait but it can also be built in community. By being kind and caring with each other we increase our ability to get through everything together. We notice this at the farm every day. People often come to us when they are hurting. Society can be unkind and often the people we support have been hurt by 'society', sometimes even by their family. Through gentle support, encouragement and love we see people develop into the best 'them' they can be

Quotes from a farmworker who lives with alzheimer's:

"Look at that, isn't it just beautiful. What else do you need?"

"This is family right here. Sometimes I forget my words and it gets really frustrating, but I can't focus on that, I have to focus on what I can do when I'm at the farm".

"I like to do my bit. This is what its all about, being here with friends. Helping and laughing".

"When you come here it's a community, its like family. Everyone helps each other".

3rd Year MSc OT Student

At Pathways I experienced farmworkers engaging in meaningful occupations and the joy and happiness that resulted. This in turn promoted motivation and encourages engagement in occupations as well as social interactions. The jobs that farmworkers did, were chosen by them, and helped them integrate as part of the group.

I saw friendships develop at the farm which is important because it helps to reduce the risk of social isolation and gain cognitive skills, which helps to improve confidence, self-esteem, a sense of purpose, meaning and value.

FINANCIAL REVIEW

Reserves policy

The Trustees set the level of reserves to meet the Charity's needs and ensure that funds are not held unnecessarily.

The aim is to allow the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The level of reserves are set to allow the charity to continue operating for a rolling 12 month period, based on the current budget forecast. This position is reviewed at least twice during the financial year.

Pathways Care Farm

Report of the Trustees **for the Year Ended 31 December 2021**

FUTURE PLANS

This time last year we didn't exactly know what the future held. The pandemic was raging and isolation was far too common. This year we have more hope as we look to consolidate the great work we achieved despite numerous lockdowns and challenges to health and community.

Starting a new growing course was such an encouragement and the thrill of seeing people enjoy the freedom to meet and learn has motivated us to find more opportunities like this.

The planned café and a fully equipped 'teaching' kitchen has started and we are excited about where this will lead and discovering new opportunities for our farm workers and generate some income to subsidise the work of the farm.

We are very much looking forward to 2022 and seeing how the fruit of our labours, throughout a highly difficult period, work out.

There will be challenges ahead I'm sure, but helping people overcome is what we do.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159160

Principal address

Leonard Drive
Lowestoft
Suffolk
NR32 4WB

Trustees

Mr R W Foreman
Mr J Wicks
Mr S R Paylor
Ms S H Heil (resigned 31.8.21)
Mr R J Youngs (appointed 2.12.21)
Mrs E J Brown (appointed 2.12.21)

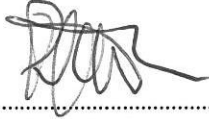
Independent Examiner

Mr G Hall
ACCA
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Pathways Care Farm

Report of the Trustees
for the Year Ended 31 December 2021

Approved by order of the board of trustees on 25 / 10 / 2022 and signed on its behalf by:



.....
Mr R W Foreman - Trustee

**Independent Examiner's Report to the Trustees of
Pathways Care Farm**

Independent examiner's report to the trustees of Pathways Care Farm

I report to the charity trustees on my examination of the accounts of Pathways Care Farm (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Hall
ACCA
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date:25/10/.....2022

Pathways Care Farm

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,912	72,694	96,606	29,164
Charitable activities					
Fundraising		-	-	-	300
Farming		147,139	-	147,139	145,680
Trading activities	2	433	-	433	127
Investment income	3	19	-	19	236
Other income		9,432	-	9,432	16,089
Total		<u>180,935</u>	<u>72,694</u>	<u>253,629</u>	<u>191,596</u>
EXPENDITURE ON					
Raising funds	4	5,205	-	5,205	90
Charitable activities					
Fundraising		2,862	-	2,862	1,989
Farming		120,206	54,584	174,790	172,383
Corporate governance		1,440	-	1,440	1,080
Trading activities		24,980	6,965	31,945	-
Total		<u>154,693</u>	<u>61,549</u>	<u>216,242</u>	<u>175,542</u>
NET INCOME		26,242	11,145	37,387	16,054
RECONCILIATION OF FUNDS					
Total funds brought forward		342,220	24,205	366,425	350,371
TOTAL FUNDS CARRIED FORWARD		<u><u>368,462</u></u>	<u><u>35,350</u></u>	<u><u>403,812</u></u>	<u><u>366,425</u></u>

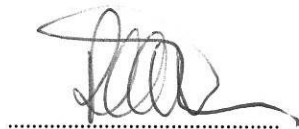
The notes form part of these financial statements

Pathways Care Farm

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	207,285	200,745	408,030	324,854
CURRENT ASSETS					
Debtors	8	-	-	-	3,273
Cash at bank		167,450	21,944	189,394	233,787
		<u>167,450</u>	<u>21,944</u>	<u>189,394</u>	<u>237,060</u>
CREDITORS					
Amounts falling due within one year	9	(6,272)	(4,735)	(11,007)	(13,148)
NET CURRENT ASSETS		<u>161,178</u>	<u>17,209</u>	<u>178,387</u>	<u>223,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		368,463	217,954	586,417	548,766
CREDITORS					
Amounts falling due after more than one year	10	-	(182,605)	(182,605)	(182,341)
NET ASSETS		<u>368,463</u>	<u>35,349</u>	<u>403,812</u>	<u>366,425</u>
FUNDS	11				
Unrestricted funds				368,463	342,220
Restricted funds				35,349	24,205
TOTAL FUNDS				<u>403,812</u>	<u>366,425</u>

The financial statements were approved by the Board of Trustees and authorised for issue on^{25/10/}.....2022 and were signed on its behalf by:



.....
Mr R W Foreman - Trustee

The notes form part of these financial statements

Pathways Care Farm

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost, 10% on cost, 2% on cost and 1% on cost
Plant and machinery	- 10% on cost
Farming equipment - mechanical	- 15% on cost
Farming equipment - other	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Farm gate sales	433	127
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Bank interest received	19	236
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	-	90
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
General staff	8	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Pathways Care Farm

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2021	80,000	247,110	960
Additions	-	82,267	21,104
	<hr/>	<hr/>	<hr/>
At 31 December 2021	80,000	329,377	22,064
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2021	2,003	28,578	221
Charge for year	800	11,451	724
	<hr/>	<hr/>	<hr/>
At 31 December 2021	2,803	40,029	945
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2021	<u>77,197</u>	<u>289,348</u>	<u>21,119</u>
At 31 December 2020	<u>77,997</u>	<u>218,532</u>	<u>739</u>

	Farming equipment - mechanical £	Farming equipment - other £	Computer equipment £	Totals £
COST				
At 1 January 2021	36,097	14,572	3,992	382,731
Additions	-	1,274	878	105,523
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	36,097	15,846	4,870	488,254
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2021	18,051	8,514	510	57,877
Charge for year	5,415	2,940	1,017	22,347
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	23,466	11,454	1,527	80,224
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2021	<u>12,631</u>	<u>4,392</u>	<u>3,343</u>	<u>408,030</u>
At 31 December 2020	<u>18,046</u>	<u>6,058</u>	<u>3,482</u>	<u>324,854</u>

Pathways Care Farm

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
		£	£
Other debtors		-	3,273
		<u> </u>	<u> </u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
		£	£
Trade creditors		90	-
Social security and other taxes		2,756	3,918
Other creditors		1,253	2,143
Accrued expenses		2,172	2,172
Deferred capital grants		4,736	4,915
		<u> </u>	<u> </u>
		11,007	13,148
		<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31.12.21	31.12.20
		£	£
Deferred capital grants		182,605	182,341
		<u> </u>	<u> </u>
11. MOVEMENT IN FUNDS			
		Net movement	At
	At 1.1.21	in funds	31.12.21
	£	£	£
Unrestricted funds			
General fund	342,220	26,243	368,463
Restricted funds			
Restricted fund	24,205	11,144	35,349
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>366,425</u>	<u>37,387</u>	<u>403,812</u>
Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	180,935	(154,692)	26,243
Restricted funds			
Restricted fund	72,694	(61,550)	11,144
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>253,629</u>	<u>(216,242)</u>	<u>37,387</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	329,511	12,709	342,220
Restricted funds			
Restricted fund	20,860	3,345	24,205
TOTAL FUNDS	<u>350,371</u>	<u>16,054</u>	<u>366,425</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,196	(155,487)	12,709
Restricted funds			
Restricted fund	23,400	(20,055)	3,345
TOTAL FUNDS	<u>191,596</u>	<u>(175,542)</u>	<u>16,054</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	329,511	38,952	368,463
Restricted funds			
Restricted fund	20,860	14,489	35,349
TOTAL FUNDS	<u>350,371</u>	<u>53,441</u>	<u>403,812</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,131	(310,179)	38,952
Restricted funds			
Restricted fund	96,094	(81,605)	14,489
TOTAL FUNDS	<u>445,225</u>	<u>(391,784)</u>	<u>53,441</u>

Cash

The charity continues to look for new ways to support vulnerable people, and has been successful in raising funds for a number of initiatives and projects. Funds are held securely in the bank waiting for the projects to start, with funds being spent over the coming year.

Reserves

The overall reserves look high as they include the cost of the 99 year lease, and a lot of building work we have been doing since taking on the farm. The total in no way reflects the unrestricted funds we can utilise, it is a consequence of the accounting process which requires the lease improvement projects we have completed to be added as assets.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. GRANTS

Donor	Purpose	Fund	£
Suffolk Community Foundation	Learning & Growing Together	Restricted	4,932
Co Op Local Community Fund	Mental Health Support	Restricted	643
Tesco Bags of Help	Talking Loneliness & isolation	Restricted	1,000
East Suffolk Council	Promoting Difference website & videos	Restricted	7,377
Norfolk County Council	Growing Edibles	Restricted	6,300
Suffolk Community Foundation	Support for Carers	Restricted	13,700
Education & Skills Funding Agency	Apprenticeship funding	Restricted	1,000
Norfolk County Council	LIFT	Restricted	5,000
Suffolk Community Foundation	Gardening Course	Restricted	2,000
East Suffolk Council	Clover Court Loneliness & Isolation visits x12	Restricted	500
Suffolk Community Foundation	Beccles Primary Academy Healthy Living	Restricted	4,500
East Suffolk Council	Growing and Living Together	Restricted	1,000
Suffolk Community Foundation	Pathway into Nature project	Restricted	2,000
East Suffolk Council	Green Gym Equipment	Restricted	5,000
Norfolk County Council	Growing Vegetables	Restricted	6,332
Suffolk Community Foundation	John Muir Award	Restricted	2,000
Co-Op	Sponsorship for Farm Worker attendance	Restricted	1,101
Suffolk Community Foundation	Health Course	Restricted	2,000
Norfolk County Council	Learning & Growing Healthily	Restricted	6,429
Suffolk Community Foundation	John Muir Award	Restricted	4,880
TOTAL GRANTS INCOMING			77,694

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,621	5,644
Gift aid	1,291	120
Grants	72,694	23,400
	<hr/>	<hr/>
	96,606	29,164
Trading activities		
Farm gate sales	433	127
Investment income		
Bank interest received	19	236
Charitable activities		
Service user fees	147,139	145,680
Training income	-	300
	<hr/>	<hr/>
	147,139	145,980
Other income		
Government Covid-19 grants	9,432	16,089
	<hr/>	<hr/>
Total incoming resources	253,629	191,596
EXPENDITURE		
Charitable activities		
Wages	73,277	54,247
Social security	2,256	1,171
Pensions	1,080	736
Farm maintenance	37,339	23,846
Livestock costs	2,880	4,066
Fundraising expenses	2,186	1,989
	<hr/>	<hr/>
	119,018	86,055
Support costs		
Management		
Wages	57,814	55,049
Social security	3,199	2,471
Pensions	1,072	1,062
Rates and water	293	1,915
Insurance	4,346	4,147
Carried forward	66,724	64,644

This page does not form part of the statutory financial statements

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Management		
Brought forward	66,724	64,644
Light and heat	5,507	3,263
Administration costs	1,682	846
Postage and stationery	193	510
Staff training	2,082	239
Travel and subsistence	818	-
	<hr/>	<hr/>
	77,006	69,502
Finance		
Bank charges	566	245
Depreciation		
Long leasehold	800	2,003
Improvements to property	7,555	7,794
Plant and machinery	424	192
Farming equipment - mechanical	5,415	5,415
Farming equipment - other	2,827	2,291
Computer equipment	411	-
	<hr/>	<hr/>
	17,432	17,695
Governance costs		
Accountancy and legal fees	2,220	2,045
	<hr/>	<hr/>
Total resources expended	216,242	175,542
Net income	<hr/> <hr/>	<hr/> <hr/>
	37,387	16,054

This page does not form part of the statutory financial statements

PATHWAYS CARE FARM

England & Wales - Charity number 1159160

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Pathways Care Farm

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Pathways Care Farm

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Pathways Care Farm

Report of the Trustees **for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide vulnerable people, those with learning difficulties, mental ill-health and dementia, the opportunity to engage in activities that will stimulate, educate and enable them to live a more fulfilled life, to know they are accepted and grow in confidence;

To promote and preserve well-being by the provision of day placements in an environment that will develop the service user's own skills and abilities to help maximise their potential;

To advance education about agriculture, horticulture, animal husbandry, the environment and the rural economy to appropriate levels of ability;

To encourage the participation of the local community in the service users' progression through volunteering and associated activities, enabling local people to contribute to the well-being of all;

To support the work through the creation of sustainable community enterprises.

Grant making

The charity does not make grants and has no investment programme other than in people.

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the pandemic we continued to support vulnerable people and even grew our field of influence. 2020 has been a challenging year (and the challenges are not over) yet we were only closed to farm workers for a few weeks before starting to invite them back. We know that mental ill-health is increasing so we have been planning and preparing and to help our communities thrive going forward. Here is a very brief summary of Pathways' year.

High Sheriff's Roz Eminson (this year's High Sheriff of Suffolk) and her husband Clive, came to see what we do. Her message to us was: "Keep up the good work; you all deserve a huge vote of thanks for making this happen."

The Broads Authority Taught us the basics of willow weaving session.

Police wellbeing day We hosted a day on the farm for officers and their families.

One of the inspectors wrote: "What a day. It was a real hit, I've had some great feedback. Thank you for the opportunity, we felt really lucky to be given the chance to visit and everyone was amazed at what you do there."

New polytunnel Delivered and erected in March. It is at the far end of the field away from everything else, so someone remarked "can we use it to self isolate?"

Pottery and kiln completed.

Greenhouse completed.

Fowl play Sadly we lost Derek the cockerel and Smokey the lovely grey rabbit but we gained three Chinese Swan Necked Geese, a hen with four little chicks and eight ducks. One of the geese then produced a very fluffy gosling.

New kitchen started Insulation in, electrics almost complete, windows and doors in.

Sensory garden Entrance Installation of concrete, painted hand prints of many of the people who have worked on creating the garden over the years - they shout teamwork and individuality, creativity and beauty.

Café Roof insulated.

YouTube channel During lockdown we produced regular videos to keep people in touch with day-to-day life on the farm. The films were viewed in Care Homes; by whole families; sent to friends and relatives in other parts of the country or other parts of the world.

Orbit Better Days Award in recognition of a community group who demonstrate outstanding passion and enthusiasm.

Rob Newby (for his 70th) completed a skydive to raise money for the workshop.

Learning and growing together With funding from the European Social Fund we started a wild flower course with 10 learners who were unemployed.

FINANCIAL REVIEW

Principal funding sources

In the past year the charity has received generous donations from The Edward and Ivy Rose Hood Memorial Fund and many personal supporters. We have also been successful in applying for a number of funds during the year, particularly Suffolk Community Foundation and Orbit Housing.

We are very grateful to every individual and every organisation that has supported Pathways Care Farm.

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2020

FINANCIAL REVIEW

Reserves policy

The Trustees set the level of reserves to meet the Charity's needs and ensure that funds are not held unnecessarily.

The aim is to allow the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The level of reserves are set to allow the charity to continue operating for a rolling 12 month period, based on the current budget forecast. This position is reviewed at least twice during the financial year.

Over the last 18 months we have continued to look at new ways to support vulnerable people, and have been successful in raising funds for a number of initiatives and projects. Sadly, due to the pandemic, we have been unable to run many of the projects so the money is held securely in the bank, waiting for us to have the freedom to start. The plan is for most of these funds to be spent over the coming year.

The overall reserves look high as they include the cost of the 99 year lease, and a lot of building work we have been doing since taking on the farm. The total in no way reflects the unrestricted funds we can utilise, it is a consequence of the accounting process which requires the lease improvement projects we have completed to be added as assets.

FUTURE PLANS

A year ago we were looking forward to launching The Ivy Centre for conferences.

little did we know that indoor spaces were not going to be much use! Instead we have used this, rather testing, year to reconsider our offering given the rise in anxiety and mental ill-health.

In the autumn we started a wild flower growing course with 10 learners. This was such an encouragement that we are looking to adapt the format for other courses and have just been funded to run one on growing vegetables and edible flowers.

Using the resources of the farm for educational and training purposes has been a common theme in our planning and we are excited to see where this leads.

After years of talking, and planning, our aim is that the main barn will be functioning as a café in the coming year with a fully equipped 'teaching' kitchen.

This will be a great way to train some of our farm workers with skills that could lead to employment and will also generate some income to subsidise the work of the farm.

2021 promises to be a better year all round.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159160

Principal address

Leonard Drive
Lowestoft
Suffolk
NR32 4WB

Pathways Care Farm

Report of the Trustees
for the Year Ended 31 December 2020

Trustees

Mr R W Foreman

Mr J Wicks

Mr S R Paylor

Ms S H Heil (resigned 31.8.21)

Independent Examiner

Mr G Hall

CUNNINGHAMS

Number Sixty One

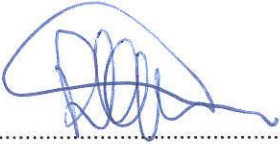
Alexandra Road

Lowestoft

Suffolk

NR32 1PL

Approved by order of the board of trustees on 16TH SEPTEMBER 2021 and signed on its behalf by:



.....
Mr R W Foreman - Trustee

Independent Examiner's Report to the Trustees of
Pathways Care Farm

Independent examiner's report to the trustees of Pathways Care Farm

I report to the charity trustees on my examination of the accounts of Pathways Care Farm (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Hall
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date:13/10/.....2021

Pathways Care Farm

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,764	23,400	29,164	27,840
Charitable activities					
Fundraising		300	-	300	-
Farming		145,680	-	145,680	154,562
Trading activities	2	127	-	127	2,964
Investment income	3	236	-	236	212
Other income		16,089	-	16,089	-
Total		168,196	23,400	191,596	185,578
 EXPENDITURE ON					
Raising funds	4	90	-	90	540
Charitable activities					
Fundraising		1,989	-	1,989	2,781
Farming		152,328	20,055	172,383	161,902
Corporate governance		1,080	-	1,080	1,080
Total		155,487	20,055	175,542	166,303
NET INCOME		12,709	3,345	16,054	19,275
 RECONCILIATION OF FUNDS					
Total funds brought forward		329,511	20,860	350,371	331,096
TOTAL FUNDS CARRIED FORWARD		342,220	24,205	366,425	350,371

The notes form part of these financial statements

Pathways Care Farm

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	7	212,764	112,090	324,854	257,919
CURRENT ASSETS					
Debtors	8	3,273	-	3,273	4,000
Cash at bank		134,417	99,370	233,787	182,263
		137,690	99,370	237,060	186,263
CREDITORS					
Amounts falling due within one year	9	(8,234)	(4,914)	(13,148)	(8,249)
		129,456	94,456	223,912	178,014
NET CURRENT ASSETS					
		342,220	206,546	548,766	435,933
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	10	-	(182,341)	(182,341)	(85,562)
		342,220	24,205	366,425	350,371
NET ASSETS					
FUNDS					
	11			342,220	329,511
Unrestricted funds				24,205	20,860
Restricted funds				366,425	350,371
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on ^{16TH SEPTEMBER}.....2021 and were signed on its behalf by:

.....
Mr R W Foreman - Trustee

Pathways Care Farm

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost, 10% on cost, 2% on cost and 1% on cost
Plant and machinery	- 10% on cost
Farming equipment - mechanical	- 15% on cost
Farming equipment - other	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Farm gate sales	127	2,964
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Bank interest received	236	212
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	90	540
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
General staff	8	11
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2020	80,000	165,882	960
Additions	-	81,228	-
At 31 December 2020	<u>80,000</u>	<u>247,110</u>	<u>960</u>
DEPRECIATION			
At 1 January 2020	-	16,755	29
Charge for year	2,003	11,823	192
At 31 December 2020	<u>2,003</u>	<u>28,578</u>	<u>221</u>
NET BOOK VALUE			
At 31 December 2020	<u>77,997</u>	<u>218,532</u>	<u>739</u>
At 31 December 2019	<u>80,000</u>	<u>149,127</u>	<u>931</u>

	Farming equipment - mechanical £	Farming equipment - other £	Computer equipment £	Totals £
COST				
At 1 January 2020	31,597	14,572	-	293,011
Additions	4,500	-	3,992	89,720
At 31 December 2020	<u>36,097</u>	<u>14,572</u>	<u>3,992</u>	<u>382,731</u>
DEPRECIATION				
At 1 January 2020	12,637	5,670	-	35,091
Charge for year	5,414	2,844	510	22,786
At 31 December 2020	<u>18,051</u>	<u>8,514</u>	<u>510</u>	<u>57,877</u>
NET BOOK VALUE				
At 31 December 2020	<u>18,046</u>	<u>6,058</u>	<u>3,482</u>	<u>324,854</u>
At 31 December 2019	<u>18,960</u>	<u>8,902</u>	<u>-</u>	<u>257,920</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.20	31.12.19
		£	£
Other debtors		3,273	4,000
		<u> </u>	<u> </u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.20	31.12.19
		£	£
Social security and other taxes		3,918	1,539
Other creditors		2,143	3,338
Accrued expenses		2,172	1,080
Deferred capital grants		4,915	2,292
		<u> </u>	<u> </u>
		13,148	8,249
		<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31.12.20	31.12.19
		£	£
Deferred capital grants		182,341	85,562
		<u> </u>	<u> </u>
11. MOVEMENT IN FUNDS			
	At 1.1.20	Net	At
	£	movement	31.12.20
		in funds	£
		£	
Unrestricted funds			
General fund	329,511	12,709	342,220
Restricted funds			
Restricted fund	20,860	3,345	24,205
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>350,371</u>	<u>16,054</u>	<u>366,425</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	168,196	(155,487)	12,709
Restricted funds			
Restricted fund	23,400	(20,055)	3,345
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>191,596</u>	<u>(175,542)</u>	<u>16,054</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	299,581	29,930	329,511
Restricted funds			
Restricted fund	31,515	(10,655)	20,860
TOTAL FUNDS	<u>331,096</u>	<u>19,275</u>	<u>350,371</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,338	(137,408)	29,930
Restricted funds			
Restricted fund	18,240	(28,895)	(10,655)
TOTAL FUNDS	<u>185,578</u>	<u>(166,303)</u>	<u>19,275</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	299,581	42,639	342,220
Restricted funds			
Restricted fund	31,515	(7,310)	24,205
TOTAL FUNDS	<u>331,096</u>	<u>35,329</u>	<u>366,425</u>

Pathways Care Farm

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	335,534	(292,895)	42,639
Restricted funds			
Restricted fund	41,640	(48,950)	(7,310)
TOTAL FUNDS	<u>377,174</u>	<u>(341,845)</u>	<u>35,329</u>

Cash

Over the last 18 months we have continued to look at new ways to support vulnerable people, and have been successful in raising funds for a number of initiatives and projects. Sadly, due to the pandemic, we have been unable to run many of the projects so the money is held securely in the bank, waiting for us to have the freedom to start. The plan is for most of these funds to be spent over the coming year.

Reserves

The overall reserves look high as they include the cost of the 99 year lease, and a lot of building work we have been doing since taking on the farm. The total in no way reflects the unrestricted funds we can utilise, it is a consequence of the accounting process which requires the lease improvement projects we have completed to be added as assets.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

13. GRANTS

Donor	Purpose	Fund	£
Suffolk Community Foundation	Lodge building	Restricted	69,461
Suffolk Community Foundation	Ivy Centre and Lodge	Restricted	30,000
Suffolk Community Fund	Video equipment	Restricted	3,032
Suffolk Community Foundation	Isolated and lonely	Restricted	2,400
Tesco Bags of Help	Supporting people in virus lockdown	Restricted	500
Tesco Fund	Accessible paths	Restricted	500
East Suffolk Council	Embracing the difference videos	Restricted	14,500
East Suffolk Council	Loneliness and isolation	Restricted	4,500
East Suffolk Council	Golf buggy for user access	Restricted	2,000
Orbit group Ltd	Mental Health	Restricted	1,000

TOTAL GRANTS INCOMING

127,893

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,644	8,983
Gift aid	120	617
Grants	23,400	18,240
	29,164	27,840
Trading activities		
Farm gate sales	127	2,964
Investment income		
Bank interest received	236	212
Charitable activities		
Service user fees	145,680	154,562
Training income	300	-
	145,980	154,562
Other income		
Government Covid-19 grants	16,089	-
	191,596	185,578
EXPENDITURE		
Charitable activities		
Wages	54,247	65,387
Social security	1,171	1,050
Pensions	736	783
Farm maintenance	23,846	23,539
Farming equipment	-	3,438
Livestock costs	4,066	6,998
Advertising	-	36
Fundraising expenses	1,989	3,077
	86,055	104,308
Support costs		
Management		
Wages	55,049	35,578
Social security	2,471	889
Pensions	1,062	551
Carried forward	58,582	37,018

This page does not form part of the statutory financial statements

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Management		
Brought forward	58,582	37,018
Rates and water	1,915	1,353
Insurance	4,147	890
Light and heat	3,263	6,121
Administration costs	846	977
Postage and stationery	510	836
Staff training	239	867
Travel and subsistence	-	135
	<hr/>	<hr/>
	69,502	48,197
Finance		
Bank charges	245	618
Depreciation		
Long leasehold	2,003	-
Improvements to property	7,794	4,164
Plant and machinery	192	29
Farming equipment - mechanical	5,415	4,740
Farming equipment - other	2,291	2,141
	<hr/>	<hr/>
	17,695	11,074
Governance costs		
Accountancy and legal fees	2,045	2,106
	<hr/>	<hr/>
Total resources expended	175,542	166,303
	<hr/>	<hr/>
Net income	16,054	19,275
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements