

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

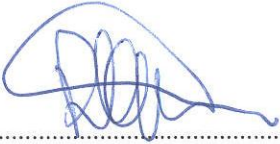
Alexandra Road

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

		Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
	Notes				
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

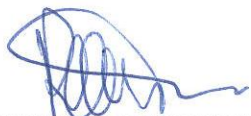
The notes form part of these financial statements

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
		<u>137,690</u>	<u>99,370</u>	<u>237,060</u>	<u>186,263</u>
CREDITORS					
Amounts falling due within one year	9	(8,234)	(4,914)	(13,148)	(8,249)
		<u>129,456</u>	<u>94,456</u>	<u>223,912</u>	<u>178,014</u>
NET CURRENT ASSETS					
		<u>129,456</u>	<u>94,456</u>	<u>223,912</u>	<u>178,014</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		342,220	206,546	548,766	435,933
CREDITORS					
Amounts falling due after more than one year	10	-	(182,341)	(182,341)	(85,562)
		<u>342,220</u>	<u>24,205</u>	<u>366,425</u>	<u>350,371</u>
NET ASSETS					
		<u>342,220</u>	<u>24,205</u>	<u>366,425</u>	<u>350,371</u>
FUNDS	11				
Unrestricted funds				342,220	329,511
Restricted funds				24,205	20,860
TOTAL FUNDS				<u>366,425</u>	<u>350,371</u>

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	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	80,000	247,110	960
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2020	-	16,755	29
Charge for year	2,003	11,823	192
	<hr/>	<hr/>	<hr/>
At 31 December 2020	2,003	28,578	221
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2020	77,997	218,532	739
	<hr/>	<hr/>	<hr/>
At 31 December 2019	80,000	149,127	931
	<hr/>	<hr/>	<hr/>

	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
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	36,097	14,572	3,992	382,731
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2020	12,637	5,670	-	35,091
Charge for year	5,414	2,844	510	22,786
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	18,051	8,514	510	57,877
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2020	18,046	6,058	3,482	324,854
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2019	18,960	8,902	-	257,920
	<hr/>	<hr/>	<hr/>	<hr/>

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 movement	At
	£	in funds	31.12.20
		£	£
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	350,371	16,054	366,425
	<u> </u>	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	191,596	(175,542)	16,054
	<u> </u>	<u> </u>	<u> </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
	<hr/> 29,164	<hr/> 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	-
	<hr/> 145,980	<hr/> 154,562
Other income		
Government Covid-19 grants	16,089	-
	<hr/>	<hr/>
Total incoming resources	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
	<hr/> 86,055	<hr/> 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/> 69,502	<hr/> 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/> 17,695	<hr/> 11,074
 Governance costs		
Accountancy and legal fees	2,045	2,106
	<hr/> 175,542	<hr/> 166,303
 Total resources expended		
	<hr/> 16,054	<hr/> 19,275
 Net income		
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements