

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

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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

| | | Unrestricted fund £ | Restricted fund £ | 31.12.22 Total funds £ | 31.12.21 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| | Notes | | | | |
| 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>477</u> | <u>19</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 |
|---------------|----------|----------|
| | 8 | 8 |
| General staff | <u>8</u> | <u>8</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>80,000</u> | <u>357,706</u> | <u>27,634</u> |
| At 31 December 2022 | 80,000 | 357,706 | 27,634 |
| DEPRECIATION | | | |
| At 1 January 2022 | 2,803 | 40,028 | 945 |
| Charge for year | 800 | 12,588 | 2,793 |
| Eliminated on disposal | - | - | - |
| | <u>3,603</u> | <u>52,616</u> | <u>3,738</u> |
| At 31 December 2022 | 3,603 | 52,616 | 3,738 |
| NET BOOK VALUE | | | |
| At 31 December 2022 | <u>76,397</u> | <u>305,090</u> | <u>23,896</u> |
| At 31 December 2021 | <u>77,197</u> | <u>289,350</u> | <u>21,119</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 | 37,583 | 15,846 | 4,870 | 523,639 |
| 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 | 26,288 | 13,349 | 2,546 | 102,140 |
| NET BOOK VALUE | | | | |
| At 31 December 2022 | 11,295 | 2,497 | 2,324 | 421,499 |
| At 31 December 2021 | 12,631 | 4,392 | 3,343 | 408,032 |

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 |
| | 14,738 | 11,007 |

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

| | 31.12.22 £ | 31.12.21 £ |
|-------------------------|---------------|---------------|
| Deferred capital grants | 174,416 | 182,605 |

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 | 403,812 | (6,527) | 397,285 |

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 |
| | <hr/> | <hr/> |
| | 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 | - |
| | <hr/> | <hr/> |
| | 2,511 | 9,432 |
| Total incoming resources | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> |
| | 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 | - |
| | <hr/> 17,449 | <hr/> 17,432 |
| Governance costs | | |
| Accountancy and legal fees | 1,456 | 2,220 |
| | <hr/> 224,064 | <hr/> 216,242 |
| Total resources expended | | |
| | <hr/> 224,064 | <hr/> 216,242 |
| Net (expenditure)/income | <hr/> (6,527) <hr/> | <hr/> 37,387 <hr/> |