

Charity number

1159160

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>
				<u>23,278</u>	<u>397,285</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
		37,188	54,402	59,132

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	12,450	-	12,450	
	<u>25,100</u>	<u>-</u>	<u>25,100</u>	<u>-</u>

5. Other income

	Unrestrict ed £	Restrict ed £	2023 £	2022 £
Other income	8,191	-	8,191	2,511
	<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	3,070	-	3,070	
	<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	43	-	43	4,718
	<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**

	Unrestricted £	Restricted £	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 £	Restrict ed £	2023 £	2022 £
Governance costs	300	-	300	-
Independent Examiners fee	<u>1,152</u>	<u>-</u>	<u>1,152</u>	<u>1,456</u>
	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	<u>942</u>	<u>-</u>	<u>942</u>	<u>2,539</u>
	<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>
	<u>168,453</u>	<u>142,566</u>

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 leaseho ld £	Improveme nts to property £	Plant and machin ery £	Farming equipme nt £	Comput er equipme nt £	Total £
Cost						
At 1 January 2023	80,00 0	357,706	27,63 4	53,429	4,870	523,6 39
Additions	-	-	-	509	2,359	2,868
Disposals	-	1,208	-	1,500	-	2,708
At 31 December 2023	80,00 0	356,498	27,63 4	52,438	7,229	523,7 99
Accumulated depreciation						
At 1 January 2023	3,603	52,616	3,738	39,637	2,546	102,1 40
Disposals	-	1,057	-	450	-	1,507
Charge for the year	800	12,657	3,064	4,615	1,260	22,39 6
At 31 December 2023	4,403	64,216	6,802	43,802	3,806	123,0 29
Net book value						
At 31 December 2023	75,59 7	292,282	20,83 2	8,636	3,423	400,7 71
At 31 December 2022	76,39 7	305,090	23,89 6	13,792	2,324	421,4 99

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

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	179,1	184,1
	<u>48</u>	<u>41</u>

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	-	-
	-				
Pathways to Fuller Life Learning and Growing Healthier Together	-	18,260	1,920	-	16,340
	-	375	375	-	-
Warm Welcome	-	1,000	1,000	-	-
	-				
Ground floor workshop	-	9,000	2,062	-	6,938

					23,278
	15,785	37,188	33,004	3,309	
Aggregate of funds					
		292,203	285,675	-	403,813
	397,285				

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	Unrestricted Funds £	Restricted Funds £	Total 2023 £	General Funds £	Restricted 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		255,015	37,188	292,203	177,755	39,782	217,537
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		252,672	33,004	285,676	164,718	59,346	224,064
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	-	-	-	-
		-	965	7,493	13,037	-	-
		965	7,493	6,527	13,037	19,564	6,527

	<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

Robert Foreman

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@holymbrook.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

Rachel Eden

Recipient Verification:

✓ Email verified

17 Oct 2024 08:20:45 UTC

IP address: 94.174.147.205

Location: Reading, United Kingdom

Document completed by all parties on:

17 Oct 2024 08:20:57 UTC

Page 1 of 1



Signed with PandaDoc

PandaDoc is a document workflow and certified eSignature solution trusted by 50,000+ companies worldwide.

