

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

## Pathways Care Farm Contents

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# **Pathways Care Farm**

## **Trustees' Report For The Year Ended 31 December 2024**

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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**

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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**

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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**

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

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

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**

				<b>2024</b>	<b>2023</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>15</b>	258,744	168,648	427,392	400,771
		<u>258,744</u>	<u>168,648</u>	<u>427,392</u>	<u>400,771</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>16</b>	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>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>17</b>	5,420	(10,202)	(4,782)	(22,478)
		<u>5,420</u>	<u>(10,202)</u>	<u>(4,782)</u>	<u>(22,478)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>169,050</u>	<u>7,365</u>	<u>176,415</u>	<u>171,699</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>427,794</u>	<u>176,013</u>	<u>603,807</u>	<u>572,470</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>18</b>	(10,500)	(158,446)	(168,946)	(168,648)
		<u>(10,500)</u>	<u>(158,446)</u>	<u>(168,946)</u>	<u>(168,648)</u>
<b>NET ASSETS</b>		<u>417,294</u>	<u>17,567</u>	<u>434,861</u>	<u>403,822</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				17,567	23,278
Unrestricted Funds				417,294	380,544
<b>TOTAL FUNDS</b>	<b>20</b>			<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**

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**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**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**5. Income from Other Trading Activities**

	<b>2024 Unrestricted funds £</b>	<b>2023 Unrestricted funds £</b>
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**

	<b>2024 Unrestricted funds £</b>	<b>2023 Unrestricted funds £</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Other income type A	11,295	8,191

**8. Net Income/(Expenditure)**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	28,309	22,396

**9. Analysis of Expenditure**

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

  

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

**10. Grants Payable**

The charity did not make any grants in the year.

**11. Support Costs**

	<b>Raising funds</b>	<b>Charitable Activities</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
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

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

			<b>2023</b>
	<b>Raising funds</b>	<b>Charitable Activities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>Land &amp; Property</b>		<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>Freehold</b>	<b>Leasehold</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>As at 1 January 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	88,251	262,199	(213,253)	137,197
Designated:				
Fixed Assets designated fund	292,283	-	(12,186)	280,097
<b>Total unrestricted funds</b>	<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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	<b>As at 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	77,147	255,015	(243,901)	88,261
Designated:				
Fixed Assets designated fund	304,363	-	(12,080)	292,283
<b>Total unrestricted funds</b>	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)	-
<b>Total restricted funds</b>	<b>15,785</b>	<b>37,188</b>	<b>(29,695)</b>	<b>23,278</b>
<b>Total funds</b>	<b>397,295</b>	<b>292,203</b>	<b>(285,676)</b>	<b>403,822</b>

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.