

PATHWAYS FOR ALL PEOPLE

England & Wales · Charity number 1164920

Details

Other names PATHWAYS

Status Registered

Legal form Charitable company

Company number [09110417](#)

Registered 2015-12-17

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

Contact

Address 7 Woodland Avenue
Bournemouth
BH5 2DJ

Phone 01202243738

Email pathwaysforallpeople@outlook.com

Website www.pathways4all.org.uk

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS); CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: Offering support and programmes tailored to suit individual needs for people in recovery from drug and alcohol addiction between the ages of 18 and 65.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Accommodation/housing
- **Who:** The General Public/mankind

Geography

- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£299,857	£310,935	-	-
2024-07-31	£292,046	£254,907	-	-
2023-07-31	£246,432	£233,744	-	-
2022-07-31	£212,979	£219,579	-	-
2021-07-31	£182,959	£178,244	-	-

Trustees

Name	Role	Appointed
Alan Stanley		2026-02-09
Andrea Potts		2020-07-31
Neil Everton Pryce		2021-02-03
Tom Hollington		2026-02-09

PATHWAYS FOR ALL PEOPLE

England & Wales - Charity number 1164920

Accounts

Charity Registration No. 1164920

Company Registration No. 09110417 (England and Wales)

PATHWAYS FOR ALL PEOPLE

(A COMPANY LIMITED BY GUARANTEE)

AMENDED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025



**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
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**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Trustees	Miss Andrea Potts Ms Michele Alexander Mr Martin Lane	(Appointed 4 November 2024)
Secretary	Karen Ager	
Charity number	1164920	
Company number	09110417	
Registered office	7 Woodland Avenue Bournemouth BH5 2DJ	

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Pathways for All People remains steadfast in its commitment to motivating individuals to overcome addiction and address emotional and mental health issues. The organisation focuses on helping residents face various barriers, progress, and manage fulfilling, constructive lives. Upon acceptance into our homes, residents are assigned a key worker and mentor to support them in reviewing personal life skills, facilitating future life opportunities. Our services cater to individuals between the ages of 18-64, encouraging the initiation of new, constructive lives. Participants retain their benefits, and we provide budgeting support, various workshops, life skills, and counselling.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

No person's journey at Pathways is the same, with many residents facing past traumas, neglect, and abuse. Service Users are cared for with personalised care plans aimed at building confidence, skills, and value to the community, ultimately leading to complete independence. Noteworthy achievements and developments over the past year include:

- A growing demand for our services.

Outcomes: August 2024 to July 2025

Females: 11 – Currently 4 females are living in Pathways (7 females have moved on)

Ages:

- 18 to 30 years – 7
- 30 to 40 years – 3
- 40 to 50 years – 1

Ethnic Origin:

- White British – 10
- Mixed British – 1

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

Background, Issues and Challenges for the Females:

- Mental health issues – 11
- Physical health issues – 3
- Substance addiction issues – 11
- Criminality backgrounds – 2
- Eating disorders – 2
- Shopping addictions – 1

Pathways Current Support for Females:

- Currently living in Pathways – 4. The support Pathways is providing for these females is as follows:
 - 1 female is doing an apprentice as a hairdresser, as well as receiving counselling and having mental health support.
 - 1 female is engaging well with Pathways program and has a good range of outside activities and a strong support network around her.
 - 1 female is engaging with groups, workshops and counselling.
- 1 female is engaging well and completing a counselling course. She finds great benefits in Pathways daily meditations and relaxation classes.

Outcomes for the Females After Moving on from Pathways:

- Moved on – 7
 - 1 female moved out to a flat locally and is in regular contact with her children.
 - 1 female decided to move into alternative supported accommodation, whereupon she will become eligible to rent a council property further down the line.
 - 1 female completed the time needed with Pathways and returned to her family home, where she will continue to receive ongoing support regarding her mental health.
 - 1 female has moved back to Cambridgeshire to be close to her parents.
 - 2 females have moved out locally into a flat with friends. One of whom is working at the local Cinema.
 - 1 female is now staying with her family in London until early September. She will then start university in Wales.

Males: 33 – Currently 23 males are living in Pathways (10 males have moved on)

- Ages:
 - 18 to 30 years – 5
 - 30 to 40 years – 10
 - 40 to 50 years – 15
 - 50 to 60 years – 3
-

Ethnic Origin:

- White British – 27
- Black British – 2
- Mixed British – 2
- Asian British – 1
- South African – 1

Background, Issues and Challenges for the Males:

- Mental health issues – 28
- Physical health issues – 7
- Substance addiction issues – 32
- Criminality backgrounds – 5
- Sex addictions – 4
- Eating disorders – 1
- Gambling issues – 1

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

Pathways Current Support for the Males:

- Currently living in Pathways – 23. The support Pathways is providing these males is as follows:
 - 1 male is volunteering for a catholic church, supporting the priest.
 - 1 male is working part-time at a local golf course.
 - 1 male is trying to set up a window cleaning business.
 - 1 male is training as a decorator.
 - 1 male is working part time setting up and taking down stages, he has just started looking at flats locally and enjoys supporting AA conferences.
 - 1 male is doing part-time driving work, hoping to move out and get a flat with his partner. He has just found one and is planning on moving out in the next 8 weeks.
 - 1 male is having ongoing outside trauma counselling.
 - 1 male is working for Amazon driving and looking to move back to be near his children.
 - 1 male is roofing looking at moving on soon.
 - 1 male is supporting his mother with cancer looking to move into a flat in the not-too-distant future.
 - 1 male is working as a builder, has and looking for move-on. He has regular contact with his children.
 - 1 male is painting and decorating.
 - 1 male is theatrical work volunteering.
- 10 males are activity engaging with the daily structure of Pathways. Six are senior peers to Pathways. Four also help on garden projects.

Outcomes for the Males After Moving on from Pathways:

- Move on 10:
 - 1 male moved into a private flat locally, where he continues to work at a golf course.
 - 1 male has moved back to Cardiff near his family and renting a private flat with his partner.
 - 1 male moved back with his partner and his young son, and daughter. He continues to work in the roofing trade.
 - 1 male has moved into a private flat locally, he had a relapse on drugs just before his move out date, so Pathways supported him residing in a local hotel until his flat was ready. He is now living in a flat clean and sober once again.
 - 1 male started to struggle with mental health issues, triggering other issues which needed more in-depth support than Pathways offer. He was transferred to alternative supported accommodation, which offer this support.
 - 1 male has had significant improvement with his mental health. He is working as a builder and in regular contact with his children and living in a studio flat locally.
 - 1 male has moved into a private flat locally. He is now a committed member of Alcoholics Anonymous and has started to chair a meeting.
 - 1 male has moved into a 1-bedroom flat locally, his children can now stay over whom he reunited with while at Pathways.
 - 1 male has moved into a private flat locally. He is now volunteering in a dry house and working as a volunteer for HEP B.
 - 1 male moved into a flat with his partner and is aiming to start employment overseeing a flower stall at a local market.

The achievements of the past 12 months are a testament to the continued support from our sponsors, various outside fundraisers, and the BCP Council. Pathways for All People remains committed to providing a pathway to recovery and independence for individuals facing addiction and related challenges.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

Financial review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is governed by the Memorandum and articles of association of 1 July 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss Andrea Potts

Mr Neil Pryce (Resigned 15 June 2025)

Ms Michele Alexander

Mr William Hunt (Resigned 4 November 2024)

Mr Martin Lane (Appointed 4 November 2024)

Revd Christopher Colledge (Appointed 10 January 2025 and resigned 20 June 2025)

Trustees are appointed by invitation of the serving trustees.

Karen Ager oversees the daily running of Pathways for All People with direction from the trustees.

The trustees' report was approved by the Board of Trustees.



Miss Andrea Potts

Trustee 22 October 2025

Dated:

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PATHWAYS FOR ALL PEOPLE**

I report to the trustees on my examination of the financial statements of Pathways for all People (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



.....
Philip Clark FCCA
Independent examiner

TC Group
6th Floor Kings House
9-10 Haymarket
London
SW1Y 4BP

22 October 2025
Dated:

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	18,207	39,716	57,923	20,000	66,000	86,000
Charitable activities	4	-	241,492	241,492	-	206,046	206,046
Investments	5	442	-	442	-	-	-
Total income		18,649	281,208	299,857	20,000	272,046	292,046
Expenditure on:							
Charitable activities	6	47,016	263,919	310,935	7,012	247,895	254,907
Total expenditure		47,016	263,919	310,935	7,012	247,895	254,907
Net income/(expenditure)		(28,367)	17,289	(11,078)	12,988	24,151	37,139
Transfers between funds		11,290	(11,290)	-	-	-	-
Net movement in funds	7	(17,077)	5,999	(11,078)	12,988	24,151	37,139
Reconciliation of funds:							
Fund balances at 1 August 2024		28,831	46,936	75,767	15,843	22,785	38,628
Fund balances at 31 July 2025		11,754	52,935	64,689	28,831	46,936	75,767

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		520		650
Current assets					
Debtors	12	9,835		8,504	
Cash at bank and in hand		60,030		71,756	
		69,865		80,260	
Creditors: amounts falling due within one year	13	(5,696)		(5,143)	
Net current assets			64,169		75,117
Total assets less current liabilities			64,689		75,767
The funds of the charity					
Restricted income funds	14	52,935		46,936	
Unrestricted funds	15	11,754		28,831	
		64,689		75,767	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on **22 October 2025**



Miss Andrea Potts
Trustee

Company registration number 09110417 (England and Wales)

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Pathways for all People is a private company limited by guarantee incorporated in England and Wales. The registered office is 7 Woodland Avenue, Bournemouth, BH5 2DJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations represent the value received or receivable from donors.

Income from charitable activities represents housing benefit received towards the accommodation of beneficiaries and payments towards services provided as treatment for beneficiaries.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Resources are expended on the upkeep and running of the accommodation and provision of treatment for beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees there are no significant judgements or areas of estimation uncertainty.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donations from individuals	2,707	-	2,707	3,000
Donations from companies, trusts and similar proceeds	15,500	39,716	55,216	83,000
	<u>18,207</u>	<u>39,716</u>	<u>57,923</u>	<u>86,000</u>
For the year ended 31 July 2024	<u>20,000</u>	<u>66,000</u>		<u>86,000</u>

4 Income from charitable activities

	2025	2024
	£	£
Social inclusion	241,492	206,046
	<u>241,492</u>	<u>206,046</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	442	-
	<u>442</u>	<u>-</u>

6 Expenditure on charitable activities

	2025 £	2024 £
Depreciation and impairment	130	163
Social inclusion	310,805	254,744
	<u>310,935</u>	<u>254,907</u>
	<u>310,935</u>	<u>254,907</u>
Analysis by fund		
Unrestricted funds	47,016	7,012
Restricted funds	263,919	247,895
	<u>310,935</u>	<u>254,907</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	130	163
	<u>130</u>	<u>163</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

9 Employees

There were no employees during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 August 2024	1,789	3,315	5,104
	-----	-----	-----
At 31 July 2025	1,789	3,315	5,104
	-----	-----	-----
Depreciation and impairment			
At 1 August 2024	1,597	2,857	4,454
Depreciation charged in the year	38	92	130
	-----	-----	-----
At 31 July 2025	1,635	2,949	4,584
	-----	-----	-----
Carrying amount			
At 31 July 2025	154	366	520
	=====	=====	=====
At 31 July 2024	192	458	650
	=====	=====	=====

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	9,835	8,504
	=====	=====

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	(1)	(2)
Accruals and deferred income	5,697	5,145
	-----	-----
	5,696	5,143
	=====	=====

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024	Incoming resources	Resources expended	TransfersAt 31 July 2025	
	£	£	£	£	£
DIY and Maintenance	10,660	15,000	(31,229)	5,569	-
Helping clients develop	-	9,816	(19,489)	9,673	-
Subcontract, salaries, staff costs	-	14,900	(16,475)	1,575	-
Publicity and printing	83	-	(700)	617	-
Housing benefit	36,193	241,492	(196,026)	(28,724)	52,935
	<u>46,936</u>	<u>281,208</u>	<u>(263,919)</u>	<u>(11,290)</u>	<u>52,935</u>

Previous year:	At 1 August 2023	Incoming resources	Resources expended	TransfersAt 31 July 2024	
	£	£	£	£	£
DIY and Maintenance	-	20,000	(9,340)	-	10,660
Helping clients develop	2,825	3,000	(6,173)	348	-
Furniture	396	1,000	(6,973)	5,577	-
Subcontract, salaries, staff costs	11,887	29,000	(45,609)	4,722	-
Gas and Electric	3,000	10,000	(16,107)	3,107	-
Household supplies and food	1,726	3,000	(5,157)	431	-
Publicity and printing	440	-	(357)	-	83
Housing benefit	2,511	206,046	(158,179)	(14,185)	36,193
	<u>22,785</u>	<u>272,046</u>	<u>247,895</u>	<u>-</u>	<u>46,936</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024	Incoming resources	Resources expended	Transfers At 31 July 2025	
	£	£	£	£	£
General funds	28,831	18,649	(47,016)	11,290	11,754
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2023	Incoming resources	Resources expended	Transfers At 31 July 2024	
	£	£	£	£	£
General funds	15,843	20,000	(7,012)	-	28,831
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 July 2025:			
Tangible assets	520	-	520
Current assets/(liabilities)	11,234	52,935	64,169
	<u> </u>	<u> </u>	<u> </u>
	11,754	52,935	64,689
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 July 2024:			
Tangible assets	650	-	650
Current assets/(liabilities)	28,181	46,936	75,117
	<u> </u>	<u> </u>	<u> </u>
	28,831	46,936	75,767
	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

PATHWAYS FOR ALL PEOPLE

England & Wales - Charity number 1164920

Accounts

Charity Registration No. 1164920

Company Registration No. 09110417 (England and Wales)

PATHWAYS FOR ALL PEOPLE

(A COMPANY LIMITED BY GUARANTEE)

AMENDED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024



**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
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**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Trustees	Miss Andrea Potts Mr Neil Pryce Ms Michele Alexander Mr Martin Lane	(Appointed 4 November 2024)
Secretary	Karen Ager	
Charity number	1164920	
Company number	09110417	
Registered office	7 Woodland Avenue Bournemouth BH5 2DJ	

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

FOR THE YEAR ENDED 31 JULY 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Pathways for All People remains steadfast in its commitment to motivating individuals to overcome addiction and address emotional and mental health issues. The organisation focuses on helping residents face various barriers, progress, and manage fulfilling, constructive lives. Upon acceptance into our homes, residents are assigned a key worker and mentor to support them in reviewing personal life skills, facilitating future life opportunities. Our services cater to individuals between the ages of 18-64, encouraging the initiation of new, constructive lives. Participants retain their benefits, and we provide budgeting support, various workshops, life skills, and counselling.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Outcomes: September 2023 to July 2024

Females: 4

- Ages: 27, 43, 48, 52
- 3 White English, 1 White Irish, 3 criminal backgrounds, 2 with mental health issues, 2 with physical and mental health issues.
- All had addiction issues.

Accommodation / Employment Outcomes:

- 2 residing in Pathways.
- 1 working on ADHD and other mental health issues alongside a psychiatrist.
- 1 preparing to relocate to Camberley to support her 15-year-old daughter struggling with an eating disorder.
- 1 moved into a local flat working as a clerical worker.
- 1 moved into a mobile home locally and has just started an artist course.

Males: 49

- Ages: 20-30 (9), 30-40 (20), 40-50 (17) and 50-55 (3)
- 25 White English, 5 Black English, 3 White Irish, 1 Jewish, 2 Other, 1 Spanish, 1 Bangladeshi.
- Criminal backgrounds: 24, Mental health: 19 Physical & Mental health: 14
- All had addiction issues except one, who had mental health issues.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

Accommodation / Employment Outcomes:

- 1 has moved on locally into private flat Started own business paint spraying houses (newly qualified).
- 1 has moved on locally into a private flat gone back to old career as an Estate Agent.
- 1 has moved on locally into a flat working in Telesales.
- 1 has moved on locally with girlfriend working as a builder.
- 1 living and working in Thailand.
- 1 living in a private flat with his girlfriend delivering cars.
- 1 living in a private flat close to his daughter & grandchildren.
- 1 living in Southampton with his girlfriend.
- 1 moving into private flat, now in the building trade.
- 1 moved to London into a private flat, set up a new business in website sales.
- 1 moved back to family in Hertfordshire.
- 1 moved back to his family home in London.
- 2 living locally in a private flat.
- 1 living locally in a private flat, Chairing Alcohol Anonymous events & erecting & packing away stages.
- 1 living locally in a private flat, working with Resin Driveways.
- 1 living in a private flat conveyancing
- 1 living in a private flat in Essex near family, working in family business.
- 1 Driving for a local business, moved into a private flat.
- 1 Set up a business as a personal nutritionist, moved to Summerset in a private flat.
- 1 has moved back to London and living with his sister. He is working in the building trade.
- 3 have moved on into private flats locally.
- 3 have relapsed
- 1 transferred to a Travers Arms Christian Rehab
- 20 are still residing at Pathways.

Other employment for those who have moved on:

- 1 Faithworks delivering furniture and volunteering.
- 1 Telesales
- 2 Plastering
- 1 Painting & decorating self-employed.
- 1 Builder
- 1 Care work
- 1 College Apprenticeship in the building trade

Present Service Users:

- 12 engaging with various house activities.
- 8 with senior peer roles supporting house mates with daily activities including the 12-step programme and Goals & Affirmations.
- 1 Trainee carpenter.
- 1 Qualified carpenter now supporting the trainee carpenter.
- 5 Outside mental health support.
- 1 Gig work.
- 4 Completing an employability course.
- 8 senior peers in house.
- 1 hoping to restart his business back in the construction trade.
- 2 are exploring options in the roofing trade.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024**

Over the last year or so, Pathways for All People has been supporting a small Mobile Home site in Christchurch. The mobile home site offers accommodation to 6 small families who have found themselves on the edge of society for whatever reason. Our role has been to assess families that maybe be suitable, while helping and supporting with their move. This includes setting up housing claims, other benefit claims and signposting the families to any external support they may need.

The achievements of the past 12 months are a testament to the continued support from our sponsors, various outside fundraisers, and the BCP Council. Pathways for All People remains committed to providing a pathway to recovery and independence for individuals facing addiction and related challenges.

Financial review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is governed by the Memorandum and articles of association of 1 July 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss Andrea Potts

Mr Neil Pryce

Ms Michele Alexander

Mr William Hunt

(Resigned 4 November 2024)

Mr Martin Lane

(Appointed 4 November 2024)

Trustees are appointed by invitation of the serving trustees.

Karen Ager oversees the daily running of Pathways for All People with direction from the trustees.

The trustees' report was approved by the Board of Trustees.



.....

Miss Andrea Potts

Trustee

Dated: 25 November 2024

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF PATHWAYS FOR ALL PEOPLE

I report to the trustees on my examination of the financial statements of Pathways for all People (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Independent examiner

TC Group
6th Floor Kings House
9-10 Haymarket
London
SW1Y 4BP

Dated: 25 November 2024

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 JULY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	20,000	66,000	86,000	15,408	43,192	58,600
Charitable activities	4	-	206,046	206,046	-	187,832	187,832
Total income		20,000	272,046	292,046	15,408	231,024	246,432
Expenditure on:							
Charitable activities	5	7,012	247,895	254,907	63,370	170,374	233,744
Total expenditure		7,012	247,895	254,907	63,370	170,374	233,744
Net income		12,988	24,151	37,139	(47,962)	60,650	12,688
Transfers between funds		-	-	-	60,082	(60,082)	-
Net movement in funds	6	12,988	24,151	37,139	12,120	568	12,688
Reconciliation of funds:							
Fund balances at 1 August 2023		15,843	22,785	38,628	3,723	22,217	25,940
Fund balances at 31 July 2024		28,831	46,936	75,767	15,843	22,785	38,628

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		650		813
Current assets					
Debtors	11	8,504		8,766	
Cash at bank and in hand		71,756		37,165	
		80,260		45,931	
Creditors: amounts falling due within one year	13	(5,143)		(8,116)	
Net current assets			75,117		37,815
Total assets less current liabilities			75,767		38,628
The funds of the charity					
Restricted income funds	14	46,936		22,785	
Unrestricted funds	15	28,831		15,843	
			75,767		38,628

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 November 2024



Miss Andrea Potts
Trustee

Company registration number 09110417 (England and Wales)

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Pathways for all People is a private company limited by guarantee incorporated in England and Wales. The registered office is 7 Woodland Avenue, Bournemouth, BH5 2DJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations represent the value received or receivable from donors.

Income from charitable activities represents housing benefit received towards the accommodation of beneficiaries and payments towards services provided as treatment for beneficiaries.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Resources are expended on the upkeep and running of the accommodation and provision of treatment for beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees there are no significant judgements or areas of estimation uncertainty.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations from individuals	3,000	-	3,000	10,600
Donations from companies, trusts and similar proceeds	17,000	66,000	83,000	48,000
	<u>20,000</u>	<u>66,000</u>	<u>86,000</u>	<u>58,600</u>
For the year ended 31 July 2023	<u>15,408</u>	<u>43,192</u>		<u>58,600</u>

4 Income from charitable activities

	2024	2023
	£	£
Social inclusion	206,046	187,832
	<u>206,046</u>	<u>187,832</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

5 Expenditure on charitable activities

	2024	2023
	£	£
Depreciation and impairment	163	203
Social inclusion	254,744	233,541
	<u>254,907</u>	<u>233,744</u>
	<u>254,907</u>	<u>233,744</u>
Analysis by fund		
Unrestricted funds	7,012	63,370
Restricted funds	247,895	170,374
	<u>254,907</u>	<u>233,744</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	163	203
	<u>163</u>	<u>203</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Employees

There were no employees during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

10 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 August 2023	1,789	3,315	5,104
	_____	_____	_____
At 31 July 2024	1,789	3,315	5,104
	_____	_____	_____
Depreciation and impairment			
At 1 August 2023	1,549	2,742	4,291
Depreciation charged in the year	48	115	163
	_____	_____	_____
At 31 July 2024	1,597	2,857	4,454
	_____	_____	_____
Carrying amount			
At 31 July 2024	192	458	650
	=====	=====	=====
At 31 July 2023	240	573	813
	=====	=====	=====

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	8,504	6,600
Prepayments and accrued income	-	2,166
	_____	_____
	8,504	8,766
	=====	=====

12 Loans and overdrafts

	2024	2023
	£	£
Other loans	-	1,774
	=====	=====
Payable within one year	-	1,774
	=====	=====

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Borrowings	-	1,774
Trade creditors	-	800
Other creditors	(2)	(3)
Accruals and deferred income	5,145	5,545
	<u>5,143</u>	<u>8,116</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023	Incoming resources	Resources expended	Transfers At 31 July 2024	
	£	£	£	£	£
DIY and Maintenance	-	20,000	(9,340)	-	10,660
Helping clients develop	2,825	3,000	(6,173)	348	-
Furniture	396	1,000	(6,973)	5,577	-
Subcontract, salaries, staff costs	11,887	29,000	(45,609)	4,722	-
Gas and Electric	3,000	10,000	(16,107)	3,107	-
Household supplies and food	1,726	3,000	(5,157)	431	-
Publicity and printing	440	-	(357)	-	83
Housing benefit	2,511	206,046	(158,179)	(14,185)	36,193
	<u>22,785</u>	<u>272,046</u>	<u>(247,895)</u>	<u>-</u>	<u>46,936</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

14 Restricted funds

(Continued)

Previous year:	At 1 August 2022	Incoming resources	Resources expended	Transfers At 31 July 2023	
	£	£	£	£	£
DIY and Maintenance	4,315	2,000	(12,462)	6,147	-
Helping clients develop	3,880	1,500	(2,555)	-	2,825
Furniture	120	2,000	(1,724)	-	396
Subcontract, salaries, staff costs	13,902	23,500	(25,515)	-	11,887
Gas and Electric	-	3,000	-	-	3,000
Household supplies and food	-	2,000	(274)	-	1,726
Publicity and printing	-	1,000	(560)	-	440
Housing benefit	-	196,024	(127,284)	(66,229)	2,511
	<u>22,217</u>	<u>231,024</u>	<u>170,374</u>	<u>(60,082)</u>	<u>22,785</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023	Incoming resources	Resources expended	Transfers At 31 July 2024	
	£	£	£	£	£
General funds	15,843	20,000	(7,012)	-	28,831
	<u>15,843</u>	<u>20,000</u>	<u>(7,012)</u>	<u>-</u>	<u>28,831</u>
Previous year:	At 1 August 2022	Incoming resources	Resources expended	Transfers At 31 July 2023	
	£	£	£	£	£
General funds	3,723	15,408	(63,370)	60,082	15,843
	<u>3,723</u>	<u>15,408</u>	<u>(63,370)</u>	<u>60,082</u>	<u>15,843</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Tangible assets	650	-	650
Current assets/(liabilities)	28,181	46,936	75,117
	<u>28,831</u>	<u>46,936</u>	<u>75,767</u>
	<u><u>28,831</u></u>	<u><u>46,936</u></u>	<u><u>75,767</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:			
Tangible assets	813	-	813
Current assets/(liabilities)	15,030	22,785	37,815
	<u>15,843</u>	<u>22,785</u>	<u>38,628</u>
	<u><u>15,843</u></u>	<u><u>22,785</u></u>	<u><u>38,628</u></u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

18 Amended financial statements

These financial statements replace the original financial statements and are now the statutory financial statements and are prepared as they were at the original date of the financial statements.

PATHWAYS FOR ALL PEOPLE

England & Wales - Charity number 1164920

Accounts

Charity Registration No. 1164920

Company Registration No. 09110417 (England and Wales)

PATHWAYS FOR ALL PEOPLE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

tc accounts · tax · legal · financial planning

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
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**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Miss Andrea Potts Mr Neil Pryce Ms Michele Alexander Mr William Hunt	(Appointed 5 April 2023) (Appointed 6 February 2023)
Secretary	Karen Ager	
Charity number	1164920	
Company number	09110417	
Registered office	7 Woodland Avenue Bournemouth BH5 2DJ	

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Pathways for All People remains steadfast in its commitment to motivating individuals to overcome addiction and address emotional and mental health issues. The organisation focuses on helping residents face various barriers, progress, and manage fulfilling, constructive lives. Upon acceptance into our homes, residents are assigned a key worker and mentor to support them in reviewing personal life skills, facilitating future life opportunities. Our services cater to individuals between the ages of 18-64, encouraging the initiation of new, constructive lives. Participants retain their benefits, and we provide budgeting support, various workshops, life skills, and counselling.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

No person's journey at Pathways is the same, with many residents facing past traumas, neglect, and abuse. Residents are cared for with personalised care plans aimed at building confidence, skills, and value to the community, ultimately leading to complete independence. Noteworthy achievements and developments over the past year include:

- A growing demand for our services.
- A mother being reunited with her daughter, now being housed by local authorities.
- A male in his early 40s passing his driving test, purchasing a small car, and building a support network.
- A female in her early 50s overseeing and setting up a 24/7 worldwide Zoom link for fellowship meetings for those in recovery from addiction.
- Seven males taking on senior peer roles, overseeing daily activities, the 12-step program, relapse prevention, and goals and affirmations.
- Four males working in the voluntary field, including gardening and basic maintenance.
- Various successful employment stories, including apprenticeships, self-employment, and full-time positions.
- Overcoming cancer, achieving addiction-free status, and returning to work and independent living.
- Family reunifications, individuals returning home addiction-free, and successful reintegration into society.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2023

Outcomes: September 2022 to July 2023

Females: 4

- Ages: 42, 43, 48, 52
- Diverse backgrounds, including criminal records and mental health issues.
- All had addiction issues.

Accommodation Outcomes:

- Reunited with family in London, supporting her father through ill health with dementia.
- Returned to Leicester, now reunited with her son.
- Two still residing in Pathways, with one moving into social living accommodation with her daughter and the other building upon her relationship with her parents while engaging in the Pathways Day program.

Males: 48

- Ages: 20-55
- Diverse backgrounds, including criminal records and mental health issues.
- All had addiction issues.

Accommodation / Employment Outcomes:

- Diverse outcomes, including relocation, shared housing, private flats, and employment in fields such as landscaping, engineering, telesales, and more.
- Noteworthy achievements in self-employment, apprenticeships, and a return to long-distance lorry driving.

Present Service Users:

- Engaging in various activities, with five serving as senior peers supporting housemates with daily activities, the 12-step program, and goals and affirmations.
- Diverse employment and educational engagements, including gardening, back-to-work courses, painting, and decorating, NVQ Level 2 training, building trades, telesales, stand-up comedy, and more.

Over the last year or so, Pathways for All People has been supporting a small Mobile Home site in Christchurch. The mobile home site offers accommodation to 6 small families who have found themselves on the edge of society for whatever reason. Our role has been to assess families that maybe be suitable, while helping and supporting with their move. This includes setting up housing claims, other benefit claims and signposting the families to any external support they may need.

The achievements of the past 12 months are a testament to the continued support from our sponsors, various outside fundraisers, and the BCP Council. Pathways for All People remains committed to providing a pathway to recovery and independence for individuals facing addiction and related challenges.

Financial review

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management

The Charity is governed by the Memorandum and articles of association of 1 July 2014.

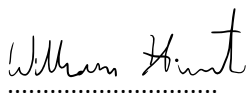
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Robert Tedder	(Resigned 19 April 2023)
Miss Andrea Potts	
Mr Neil Pryce	
Mr Christopher Reeves	(Resigned 3 April 2023)
Mr Lemuel Tanner	(Resigned 30 March 2023)
Ms Michele Alexander	(Appointed 5 April 2023)
Mr William Hunt	(Appointed 6 February 2023)

Trustees are appointed by invitation of the serving trustees.

Karen Ager oversees the daily running of Pathways for All People with direction from the trustees.

The trustees' report was approved by the Board of Trustees.



William Hunt

Mr William Hunt

Trustee

Dated: 19 December 2023

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF PATHWAYS FOR ALL PEOPLE

I report to the trustees on my examination of the financial statements of Pathways for all People (the charity) for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

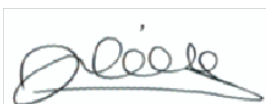
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



.....
David Leigh
Independent examiner
Institute of Chartered Accountants in England and Wales

TC Group
6th Floor Kings House
9-10 Haymarket
London
SW1Y 4BP

19 December 2023
Dated:

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	15,408	43,192	58,600	56,417
Charitable activities	4	-	187,832	187,832	156,562
Total income		15,408	231,024	246,432	212,979
Expenditure on:					
Charitable activities	5	63,370	170,374	233,744	219,579
Net (outgoing)/incoming resources before transfers		(47,962)	60,650	12,688	(6,600)
Gross transfers between funds		60,082	(60,082)	-	-
Net income/(expenditure) for the year/ Net movement in funds		12,120	568	12,688	(6,600)
Fund balances at 1 August 2022		3,723	22,217	25,940	32,540
Fund balances at 31 July 2023		15,843	22,785	38,628	25,940

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		813		1,016
Current assets					
Debtors	11	8,766		6,600	
Cash at bank and in hand		37,165		20,655	
		<u>45,931</u>		<u>27,255</u>	
Creditors: amounts falling due within one year	13	<u>(8,116)</u>		<u>(2,331)</u>	
Net current assets			37,815		24,924
Total assets less current liabilities			<u>38,628</u>		<u>25,940</u>
Income funds					
Restricted funds	14		22,785		22,217
Unrestricted funds			15,843		3,723
			<u>38,628</u>		<u>25,940</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET (CONTINUED)**

AS AT 31 JULY 2023

	2023		2022	
Notes	£	£	£	£

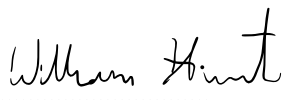
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 December 2023



.....
Mr William Hunt
Trustee

Company Registration No. 09110417

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Charity information

Pathways for all People is a private company limited by guarantee incorporated in England and Wales. The registered office is 7 Woodland Avenue, Bournemouth, BH5 2DJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations represent the value received or receivable from donors.

Income from charitable activities represents housing benefit received towards the accommodation of beneficiaries and payments towards services provided as treatment for beneficiaries.

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is recognised once there is a legal constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Resources are expended on the upkeep and running of the accommodation and provision of treatment for beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees there are no significant judgements or areas of estimation uncertainty.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations from individuals	2,408	8,192	10,600	5,669
Donations from companies, trusts and similar proceeds	13,000	35,000	48,000	50,748
	<u>15,408</u>	<u>43,192</u>	<u>58,600</u>	<u>56,417</u>
For the year ended 31 July 2022	<u>5,669</u>	<u>50,748</u>		<u>56,417</u>

4 Income from charitable activities

	2023	2022
	£	£
Social inclusion	187,832	156,562
	<u>187,832</u>	<u>156,562</u>

5 Expenditure on charitable activities

	2023	2022
	£	£
Depreciation and impairment	203	254
Social inclusion	233,541	219,325
	<u>233,744</u>	<u>219,579</u>
	<u>233,744</u>	<u>219,579</u>
Analysis by fund		
Unrestricted funds	63,370	53,081
Restricted funds	170,374	166,498
	<u>233,744</u>	<u>219,579</u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2023

6	Net movement in funds	2023	2022
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	203	254
		<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Employees

There were no employees during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 August 2022	1,789	3,315	5,104
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2023	1,789	3,315	5,104
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 August 2022	1,489	2,599	4,088
Depreciation charged in the year	60	143	203
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2023	1,549	2,742	4,291
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 July 2023	240	573	813
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2022	300	716	1,016
	<u> </u>	<u> </u>	<u> </u>

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

11 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	6,600	6,600
Prepayments and accrued income	2,166	-
	<u>8,766</u>	<u>6,600</u>
	<u><u>8,766</u></u>	<u><u>6,600</u></u>
12 Loans and overdrafts	2023	2022
	£	£
Other loans	1,774	1,774
	<u>1,774</u>	<u>1,774</u>
Payable within one year	1,774	1,774
	<u>1,774</u>	<u>1,774</u>
	<u><u>1,774</u></u>	<u><u>1,774</u></u>
13 Creditors: amounts falling due within one year	2023	2022
	£	£
Borrowings	1,774	1,774
Trade creditors	800	139
Other creditors	(3)	(2)
Accruals and deferred income	5,545	420
	<u>8,116</u>	<u>2,331</u>
	<u><u>8,116</u></u>	<u><u>2,331</u></u>

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 July 2023 £
	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	
DIY and Maintenance	4,315	2,000	(12,462)	6,147	-
Helping clients develop	3,880	1,500	(2,555)	-	2,825
Furniture	120	2,000	(1,724)	-	396
Subcontract, salaries, staff costs	13,902	23,500	(25,515)	-	11,887
Gas and Electric	-	3,000	-	-	3,000
Household supplies and food	-	2,000	(274)	-	1,726
Publicity and printing	-	1,000	(560)	-	440
Housing benefit	-	196,024	(127,284)	(66,229)	2,511
	<u>22,217</u>	<u>231,024</u>	<u>(170,374)</u>	<u>(60,082)</u>	<u>22,785</u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 July 2023 are represented by:				
Tangible assets	813	-	813	1,016
Current assets/(liabilities)	15,030	22,785	37,815	24,924
	<u>15,843</u>	<u>22,785</u>	<u>38,628</u>	<u>25,940</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

PATHWAYS FOR ALL PEOPLE

England & Wales - Charity number 1164920

Accounts

Company registration number: 09110417
Charity registration number: 1164920

Pathways for all People

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Pathways for all People

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Pathways for all People

Reference and Administrative Details

Charity Registration Number 1164920

Company Registration Number 09110417

Registered Office

The charity is incorporated in England and Wales.

7 Woodland Avenue
Bournemouth
Dorset
BH5 2DJ

Independent Examiner

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Pathways for all People

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

Objects and aims

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Pathways for all People

Trustees Report

Objectives, strategies and activities

Pathways for all People offers support to all Service Users, through offering warm, friendly and comfortable accommodation, with the aim of building on Service Users personal development, by promoting self-belief. The evidence of this can be seen on a daily basis through Service Users interacting well together and being at ease within their surroundings. They also present as being motivated for change, whether in a one-to-one or in a group setting.

Having emerged from the stifling confines of quarantine to what is now a glorious, hot summer, we're seeing a growing demand for our services.

Recent cases include a mother and her two sons, aged 12 and 25. With all three suffering with various degrees of mental health issues, we are doing our best to help and support them. Their new home brings the total number of Pathways houses to six, all offering accommodation and support to our 24 people who struggle with social exclusion resulting from addiction, criminality, mental health, and all types of abuse.

Just in the past year, Pathways has been able to support seven people who have found themselves homeless due to job losses or relationship breakdowns. We have also managed to house one young man with his mother, so they can be reunited and support one another on a day-to-day basis. Before that, the young man had been in care, supervised by Social Services.

We've also welcomed a man who has relocated from Scotland after completing a resettlement program in relation to mental health and drug use. The resettlement program was brought about by the tragic death of a lifelong friend from a drug overdose. We will be there to support him as he settles in Bournemouth, helping him to overcome with any struggles he may encounter with physical and mental health issues.

Pathways has also taken on the role of supporting a single parent and her 11-year daughter in the local area. Working with social services, we are helping her overcome addiction and mental health issues.

We're very proud of our achievements over the past six months, which have all been achieved with the continued help of our sponsors:

- ☐ Nine residents moving into their own rented accommodation.
- ☐ A former resident moving back to Buckinghamshire and now working with his father, living much closer to his young son.
- ☐ A man has been reunited with his partner locally, moving in with her and his 16-month-old daughter.
- ☐ A former resident has moved back to Liverpool to be close to his family.
- ☐ Four people have found full-time employment.
- ☐ Another former resident has returned to Devon and has resumed her career as a primary school teacher.
- ☐ Another former resident has moved to Somerset, into a lovely two bed flat overlooking the sea. He has also found work with a company based in Minehead, working as a financial advisor.

Our work is, of course, always progressing. At present:

- ☐ Three people are looking for accommodation.
- ☐ Eight are engaged in voluntary employment.
- ☐ One 51-year-old has decided to embark on a career change, having worked as chef, he is now enjoying an online business study course.

Unfortunately, the nature of our work means it's not always good news. Some residents have struggled with ongoing issues causing:

- ☐ One resident to be re-called back to prison.
- ☐ One former resident tragically losing his life, having overdosed on illicit drugs in a crack house.
- ☐ Sadly, four relapsing back to drugs, with all now having been found alternative move-on accommodation which can provide essential extra support.

Pathways for all People

Trustees Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Robert Tedder
	Miss Andrea Potts
	Mr Neil Pryce
	Mr Christopher Reeves
	Mr Lemuel Tanner

Structure, governance and management

Nature of governing document

The Charity is governed by the Memorandum and articles of association of 1 July 2014.

Recruitment and appointment of trustees

Trustees are appointed by invitation of the serving trustees.

Organisational structure

Karen Ager oversees the daily running of Pathways for all People with direction from the trustees.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Pathways for all People for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

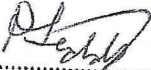
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Pathways for all People

Trustees Report

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Mr Robert Tedder
Trustee

Pathways for all People

Independent Examiner's Report to the trustees of Pathways for all People ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Pathways for all People are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Pathways for all People as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Date: 21-9-2022

Pathways for all People

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	5,669	50,748	56,417	76,788
Charitable activities	4	-	156,562	156,562	106,171
Total Income		<u>5,669</u>	<u>207,310</u>	<u>212,979</u>	<u>182,959</u>
Expenditure on:					
Charitable activities	5	(53,081)	(166,498)	(219,579)	(178,244)
Total Expenditure		<u>(53,081)</u>	<u>(166,498)</u>	<u>(219,579)</u>	<u>(178,244)</u>
Net (expenditure)/income		(47,412)	40,812	(6,600)	4,715
Transfers between funds		50,671	(50,671)	-	-
Net movement in funds		3,259	(9,859)	(6,600)	4,715
Reconciliation of funds					
Total funds brought forward		464	32,076	32,540	27,825
Total funds carried forward	13	<u>3,723</u>	<u>22,217</u>	<u>25,940</u>	<u>32,540</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 13.

Pathways for all People

(Registration number: 09110417)
Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,016	1,270
Current assets			
Debtors			
Cash at bank and in hand	10	6,600	6,600
	11	<u>20,655</u>	<u>32,148</u>
		27,255	38,748
Creditors: Amounts falling due within one year	12	<u>(2,331)</u>	<u>(7,478)</u>
Net current assets		24,924	31,270
Net assets		<u>25,940</u>	<u>32,540</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	22,217	32,076
Unrestricted income funds			
Unrestricted funds		<u>3,723</u>	<u>464</u>
Total funds	13	<u>25,940</u>	<u>32,540</u>

For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
Mr Robert Tedder
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Pathways for all People

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

7 Woodland Avenue

Bournemouth

Dorset

BH5 2DJ

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Pathways for all People meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations represent the value received or receivable from donors.

Pathways for all People

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

Charitable activities

Income from charitable activities represents housing benefit received towards the accommodation of beneficiaries and payments towards services provided as treatment for beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Resources are expended on the upkeep and running of the accommodation and provision of treatment for beneficiaries.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Plant & machinery
Fixtures and fittings

Depreciation method and rate

20% reducing balance
20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pathways for all People

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are set aside for the purposes they are intended for as specified by the donors.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	50,748	50,748
Donations from individuals	5,669	-	5,669
Total for 2022	<u>5,669</u>	<u>-</u>	<u>5,669</u>
Total for 2021	<u>29,584</u>	<u>47,204</u>	<u>76,788</u>

4 Income from charitable activities

	Restricted funds £	Total funds £
Social inclusion	156,562	156,562
Total for 2022	<u>156,562</u>	<u>156,562</u>
Total for 2021	<u>106,171</u>	<u>106,171</u>

Pathways for all People

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

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Social inclusion		52,827	166,498	219,325
Depreciation, amortisation and other similar costs		254	-	254
Total for 2022		<u>53,081</u>	<u>166,498</u>	<u>219,579</u>
Total for 2021		<u>56,049</u>	<u>122,195</u>	<u>178,244</u>

**Total
expenditure
£**

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	254	318

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Pathways for all People

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2021		
At 31 July 2022	5,104	5,104
	5,104	5,104
Depreciation		
At 1 August 2021		
Charge for the year	3,834	3,834
At 31 July 2022	254	254
	4,088	4,088
Net book value		
At 31 July 2022	1,016	1,016
At 31 July 2021	1,270	1,270

10 Debtors

	2022 £	2021 £
Other debtors	6,600	6,600

11 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	20,655	32,148

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors		
Other loans	139	263
Other creditors	1,774	6,766
Accruals	(2)	(1)
	420	450
	2,331	7,478

Pathways for all People

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

13 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2022 £
Unrestricted funds					
<i>General</i>					
General funds	464	5,669	(53,080)	50,671	3,724
Restricted funds					
DIY & Maintenance	5,634	20,000	(21,319)	-	4,315
Helping clients develop	4,840	-	(960)	-	3,880
Furniture	-	2,700	(1,684)	(896)	120
Employment & Training	8,200	-	-	(8,200)	-
Subcontract, salaries, staff costs	3,122	26,000	(23,419)	8,200	13,903
Housing benefit for rent	10,280	156,562	(117,068)	(49,774)	-
Rent	-	2,048	(2,048)	-	-
Total restricted funds	<u>32,076</u>	<u>207,310</u>	<u>(166,498)</u>	<u>(50,670)</u>	<u>22,218</u>
Total funds	<u>32,540</u>	<u>212,979</u>	<u>(219,578)</u>	<u>1</u>	<u>25,942</u>
	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
Unrestricted funds					
<i>General</i>					
General funds	27,825	29,584	(56,049)	(896)	464
Restricted					
DIY & Maintenance	-	9,004	(3,370)	-	5,634
Helping clients develop	-	6,000	(1,160)	-	4,840
Furniture	-	1,000	(1,896)	896	-
Employment & Training	-	8,200	-	-	8,200
Subcontract, salaries, staff costs	-	23,000	(19,878)	-	3,122
Housing benefit for rent	-	106,171	(95,891)	-	10,280
Total restricted funds	<u>-</u>	<u>153,375</u>	<u>(122,195)</u>	<u>896</u>	<u>32,076</u>
Total funds	<u>27,825</u>	<u>182,959</u>	<u>(178,244)</u>	<u>-</u>	<u>32,540</u>

Pathways for all People

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

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2022 £
Tangible fixed assets	1,016	-	1,016
Current assets	5,038	22,217	27,255
Current liabilities	(2,331)	-	(2,331)
Total net assets	<u>3,723</u>	<u>22,217</u>	<u>25,940</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2021 £
Tangible fixed assets	1,270	-	1,270
Current assets	6,672	32,076	38,748
Current liabilities	(7,478)	-	(7,478)
Total net assets	<u>464</u>	<u>32,076</u>	<u>32,540</u>

PATHWAYS FOR ALL PEOPLE

England & Wales - Charity number 1164920

Accounts

Company registration number: 09110417

Charity registration number: 1164920

Pathways for all People

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Pathways for all People

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Pathways for all People

Reference and Administrative Details

Trustees	Mr Robert Tedder Ms Louisa Clapcott Miss Andrea Potts Mr Neil Pryce Mr Christopher Reeves Mr Lemuel Tanner
Registered Office	7 Woodland Avenue Bournemouth Dorset BH5 2DJ
Company Registration Number	09110417
Charity Registration Number	1164920
Independent Examiner	Oak Accounting Ltd Independent examiner 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ

Pathways for all People

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2021.

Objectives and activities

Objects and aims

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Objectives, strategies and activities

Pathways for all People offers support to all Service Users, through offering warm, friendly and comfortable accommodation, with the aim of building on Service Users personal development, by promoting self-belief. The evidence of this can be seen on a daily basis through Service Users interacting well together and being at ease within their surroundings. They also present as being motivated for change, whether in a one-to-one or in a group setting.

Since setting up the Charity, Pathways for all People has had 64 people utilize the service and at present, there are more people on the waiting list.

Karen Ager oversees the daily running of Pathways for all People with direction from the trustees.

Governance and Risk Management

This past year we have had a change in our trustees. The project facilitator stepped down in 2018 from being a trustee so that she could focus on running the 5 houses and providing counselling. We also had another trustee leave due to health reasons. However, we have been pleased to instate 2 new trustees at the beginning of this year and now have 6 trustees overseeing the governance of the charity. This is now no longer a going concern. We have the appropriate professional liability insurance in place and are now working with a contract fundraiser on a very part-time basis to help us with our fundraising.

The demand for our services has continued to grow and the charity has grown from offering accommodation in 2 houses to 5 houses. We are now able to offer 24 people who struggle with social exclusion resulting from addiction, criminality, mental health and all types of abuse a warm and welcoming atmosphere in one 3 bed room house, three 5 bedroom houses and one 6 bedroom house. We continue to offer a range of therapeutic interventions to help create a bridge to normal living.

We are continually developing a person centred philosophy toward all individuals that use the programme. We offer cognitive approaches and psychosocial assessments that meet the peoples' individual and cultural diversity needs. Pathways focuses its daily structured programme by tailoring a holistic approach to the peoples' specific needs to help overcome and understand their unique situation.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Pathways for all People

Trustees Report

Achievements and performance

No person's journey at Pathways is the same, with the majority of residents struggling with past traumas, a history of neglect, and abuse. All residents are looked after with a bespoke recovery plan to build confidence, skills and value to the community with the end goal of complete independence.

Our aim is to motivate these individuals to overcome addictions and barriers, progressing and managing a fulfilled and constructive life. When someone is accepted into our homes, they are assigned a key-worker and mentor if needed, which supports each person with a review of their personal life skills to help facilitate future life opportunities. We help anyone between the ages of 18-64 to begin new, constructive, substance-free lives. We host separate housing, clinical groups and one-to-one settings for men and women. All participants retain their benefits and we provide budgeting support.

With the added challenge over this past year of the lockdowns and the pandemic, this had the potential to trigger our service users to old behaviours. We had to purchase PPE for everyone and we ensured that there was fitness equipment in each house to help individuals channel their struggles in a healthy way. We also briefly acquired some laptops to help with remote meetings.

From September 2020 to the end of June 2021, we had 6 Male service users and 3 Female service users, aged between 22 – 44, move on: 6 secured their own accommodation and unfortunately 2 men were evicted as they relapsed on drugs and one woman relapsed as well and refused any help so is now street homeless. Although we do everything in our power to help those who relapse, they have to want our help. If they do not want to go back into recovery, we cannot let them stay in our accommodation. It is a rare occurrence when any of our service users do relapse but certainly this year due to Covid this did result in such incidences.

Of those who moved on, 4 of the males are employed: 1 General maintenance, self employed; 1 working for a lift maintenance company; 1 employed as a care assistant for those with Dementia; and, 1 working with 'Move the Mess' removing unwanted items from people's houses. One of the females is volunteering with Faithworks Wessex working alongside homelessness and one of the females is pregnant and has moved in with her partner. All of those who have moved on, except for the female who has relapsed, continue to be in touch with Pathways.

Of our current 24 service users, we have 21 males and 3 females. 18 of the service users are in voluntary employment or on-site training. 5 males and 1 female are exploring move on options. Ages range from 20 – 55. Although the majority of our service users are White British, we do also have Polish, Black Gambian and Other ethnicities currently in accommodation.

Most of the beneficiaries are based locally within the Bournemouth area and others come from further afield, which include those who have moved area to attend Bournemouth University and now feel vulnerable or lost due to not finding a suitable career.

It is because of Pathways that we have stories like the following:

Mr X. arrived at Pathways July 2020. He was street homeless due to drug addiction and serious mental health issues and a suicide attempt. He had split up from his wife and had no contact with his young daughter. Through the work he did whilst at Pathways, he was able to manage his addiction and move into recovery. With support from Pathways he reached out to his ex-wife and daughter. In March 2021, he moved on from Pathways and moved back to Manchester is is now reunited with his daughter and has regular contact with his ex-wife, is living addiction free in independent accommodation and is working as a painter and decorator.

Pathways for all People

Trustees Report

Plans for future periods

Aims and key objectives for future periods

We will continue to work to improve the financial stability of the charity. Further expansion is not envisaged, other than to maintain and manage the properties we already have, while continuing to offer unique support tailored to individual needs.

Structure, governance and management

Nature of governing document

The Charity is governed by the Memorandum and articles of association of 1 July 2014.

Recruitment and appointment of trustees

Trustees are appointed by invitation of the serving trustees.

The annual report was approved by the trustees of the charity on 4 November 2021 and signed on its behalf by:



.....
Mr Robert Tedder
Trustee

Pathways for all People

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Pathways for all People for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 4 November 2021 and signed on its behalf by:



.....
Mr Robert Tedder
Trustee

Pathways for all People

Independent Examiner's Report to the trustees of Pathways for all People

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Pathways for all People (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of Pathways for all People are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Pathways for all People as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

4 November 2021

Pathways for all People

Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	29,584	47,204	76,788	46,333
Charitable activities	4	-	106,171	106,171	70,096
Total Income		<u>29,584</u>	<u>153,375</u>	<u>182,959</u>	<u>116,429</u>
Expenditure on:					
Charitable activities	5	(56,049)	(122,195)	(178,244)	(102,806)
Total Expenditure		<u>(56,049)</u>	<u>(122,195)</u>	<u>(178,244)</u>	<u>(102,806)</u>
Net (expenditure)/income		(26,465)	31,180	4,715	13,623
Transfers between funds		(896)	896	-	-
Net movement in funds		<u>(27,361)</u>	<u>32,076</u>	<u>4,715</u>	<u>13,623</u>
Reconciliation of funds					
Total funds brought forward		<u>27,825</u>	-	<u>27,825</u>	<u>14,202</u>
Total funds carried forward	14	<u><u>464</u></u>	<u><u>32,076</u></u>	<u><u>32,540</u></u>	<u><u>27,825</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

Pathways for all People
(Registration number: 09110417)
Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,270	1,249
Current assets			
Debtors	10	6,600	9,925
Cash at bank and in hand	11	<u>32,148</u>	<u>24,889</u>
		38,748	34,814
Creditors: Amounts falling due within one year	12	<u>(7,478)</u>	<u>(8,238)</u>
Net current assets		<u>31,270</u>	<u>26,576</u>
Net assets		<u>32,540</u>	<u>27,825</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	32,076	-
Unrestricted income funds			
Unrestricted funds		<u>464</u>	<u>27,825</u>
Total funds	14	<u>32,540</u>	<u>27,825</u>

For the financial year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 4 November 2021 and signed on their behalf by:



.....
Mr Robert Tedder
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Pathways for all People

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

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

7 Woodland Avenue

Bournemouth

Dorset

BH5 2DJ

These financial statements were authorised for issue by the trustees on 4 November 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Pathways for all People meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations represent the value received or receivable from donors.

Pathways for all People

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

Charitable activities

Income from charitable activities represents housing benefit received towards the accommodation of beneficiaries and payments towards services provided as treatment for beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Resources are expended on the upkeep and running of the accommodation and provision of treatment for beneficiaries.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	20% reducing balance
Fixtures and fittings	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pathways for all People

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted funds are set aside for the purposes they are intended for as specified by the donors.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	26,601	47,204	73,805
Donations from individuals	2,983	-	2,983
Total for 2021	<u>29,584</u>	<u>47,204</u>	<u>76,788</u>
Total for 2020	<u>46,333</u>	<u>-</u>	<u>46,333</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Social inclusion	-	106,171	106,171
Total for 2021	<u>-</u>	<u>106,171</u>	<u>106,171</u>
Total for 2020	<u>70,096</u>	<u>-</u>	<u>70,096</u>

Pathways for all People

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

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Social inclusion		55,731	122,195	177,926
Depreciation, amortisation and other similar costs		318	-	318
Total for 2021		<u>56,049</u>	<u>122,195</u>	<u>178,244</u>
Total for 2020		<u>102,806</u>	<u>-</u>	<u>102,806</u>

**Total
expenditure
£**

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>318</u>	<u>312</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Pathways for all People

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2020	4,765	4,765
Additions	339	339
At 31 July 2021	5,104	5,104
Depreciation		
At 1 August 2020	3,516	3,516
Charge for the year	318	318
At 31 July 2021	3,834	3,834
Net book value		
At 31 July 2021	1,270	1,270
At 31 July 2020	1,249	1,249

10 Debtors

	2021 £	2020 £
Prepayments	-	3,325
Other debtors	6,600	6,600
	6,600	9,925

11 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	88
Cash at bank	32,148	24,801
	32,148	24,889

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	263	-
Other loans	6,766	-
Trustees current accounts	-	7,628
Other creditors	(1)	-
Accruals	450	610
	7,478	8,238

Pathways for all People

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

13 Share capital

14 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
Unrestricted funds					
<i>General</i>					
General funds	27,825	29,584	(56,049)	(896)	464
Restricted funds					
DIY & Maintenance	-	9,004	(3,370)	-	5,634
Helping clients develop	-	6,000	(1,160)	-	4,840
Furniture	-	1,000	(1,896)	896	-
Employment & Training	-	8,200	-	-	8,200
Subcontract or salaries	-	23,000	(19,878)	-	3,122
Housing benefit for rent	-	106,171	(95,891)	-	10,280
Total restricted funds	-	153,375	(122,195)	896	32,076
Total funds	27,825	182,959	(178,244)	-	32,540
	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £	
Unrestricted funds					
<i>General</i>					
General funds	14,202	116,429	(102,806)	-	27,825

Pathways for all People

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

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2021 £
Tangible fixed assets	1,270	-	1,270
Current assets	6,672	32,076	38,748
Current liabilities	<u>(7,478)</u>	<u>-</u>	<u>(7,478)</u>
Total net assets	<u>464</u>	<u>32,076</u>	<u>32,540</u>
		Unrestricted funds General £	Total funds at 31 July 2020 £
Tangible fixed assets		1,249	1,249
Current assets		34,814	34,814
Current liabilities		<u>(8,238)</u>	<u>(8,238)</u>
Total net assets		<u>27,825</u>	<u>27,825</u>