

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 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>-</u>	<u>27,825</u>	<u>14,202</u>
Total funds carried forward	14	<u>464</u>	<u>32,076</u>	<u>32,540</u>	<u>27,825</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	32,148	24,889
		38,748	34,814
Creditors: Amounts falling due within one year	12	(7,478)	(8,238)
Net current assets		31,270	26,576
Net assets		32,540	27,825
Funds of the charity:			
Restricted income funds			
Restricted funds	14	32,076	-
Unrestricted income funds			
Unrestricted funds		464	27,825
Total funds	14	32,540	27,825

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	29,584	47,204	76,788
Total for 2020	46,333	-	46,333

4 Income from charitable activities

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

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	<u>5,104</u>	<u>5,104</u>
Depreciation		
At 1 August 2020	3,516	3,516
Charge for the year	318	318
At 31 July 2021	<u>3,834</u>	<u>3,834</u>
Net book value		
At 31 July 2021	<u>1,270</u>	<u>1,270</u>
At 31 July 2020	<u>1,249</u>	<u>1,249</u>

10 Debtors

	2021 £	2020 £
Prepayments	-	3,325
Other debtors	6,600	6,600
	<u>6,600</u>	<u>9,925</u>

11 Cash and cash equivalents

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

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
	<u>7,478</u>	<u>8,238</u>

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>