

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

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	5,669	50,748	56,417
Total for 2021	29,584	47,204	76,788

4 Income from charitable activities

	Restricted funds £	Total funds £
Social inclusion	156,562	156,562
Total for 2022	156,562	156,562
Total for 2021	106,171	106,171

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				
Depreciation, amortisation and other similar costs		52,827	166,498	219,325
		254	-	254
Total for 2022		53,081	166,498	219,579
Total for 2021		56,049	122,195	178,244

**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
Depreciation		
At 1 August 2021	5,104	5,104
Charge for the year	3,834	3,834
At 31 July 2022	254	254
Net book value	4,088	4,088
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	139	263
Other loans	1,774	6,766
Other creditors	(2)	(1)
Accruals	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>