

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.

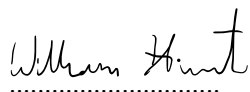
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

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).

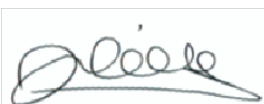
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
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
<u>Expenditure on:</u>					
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	£	£	£	£

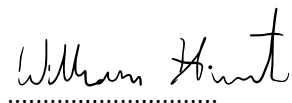
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

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

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	<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>

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>

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>

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 1 August 2022	Incoming resources	Resources expended	Transfers	Balance 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 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).