
OLIVE PATHWAY
(A charitable company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

OLIVE PATHWAY
(A charitable company limited by guarantee)

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OLIVE PATHWAY
(A charitable company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 MARCH 2022

| | |
|----------------------------------|--|
| Trustees | Maulbrey Mugani, Chair Alishia Fungai Mahovo Rachel Fundisi |
| Company registered number | 09266897 |
| Charity registered number | 1168234 |
| Registered office | Alderman Gatley House Office 10 1st Floor Hale Top Manchester M22 5RQ |
| Accountants | GIL Accountancy Services 177 Ballens Road Chatham Kent ME5 8PG |

OLIVE PATHWAY
(A charitable company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 MARCH 2022

The Trustees present their annual report together with the financial statements of the OLIVE PATHWAY for the 31 March 2021 to 30 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The charity's main objectives are:

1. the relief of emotional distress and suffering and the preservation and protection of the mental, and physical health amongst ethnic minorities families who have suffered or are exposed to domestic violence in particular (but not limited to) the provision of services, information and support.
- 2 the advancement of education of the public, in particular but not exclusively, by the provision of workshops on the fundamental effects and consequences of domestic violence.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Objectives and activities (continued)

● **Activities undertaken to achieve objectives**

Olive Pathway designed and successfully delivered various projects throughout the year and had the opportunity to work collaboratively with various stakeholders, partner organisations, voluntary sector organisations, statutory organisations, service-users, families, professionals, local commissioning teams and students.

Here is the list of projects and activities we organised throughout 2022 and continuing our successful and introducing amazing new initiatives in 2023:

1. Collaborating and engaging across Greater Manchester with Hope in Heart Charity London, another charity working towards prevention and tackling domestic abuse. This photography exhibition was a story telling through photos, displaying survivors of domestic violence stories through pictures, photography, and videos.
2. We were involved and participated in the 3 days "Dreamweaver Challenging Greater Manchester System Workshop" Combating myths and stereotypes regarding communities' integration and working together to challenge the narratives. Raising awareness about Gender-Based Violence (GBV).
3. We organised the Royal Highness Queen's Jubilee celebration event, invited our service user to a Royalty treatment and the event theme was a High Tea to make them feel special, amazing self-confidence talks and therapeutic meditation alongside with amazing food, music as we celebrated our late Queens jubilee.
4. We took part in "I Am" Portrait exhibition by Award Winning Artist Allie Crewe collaborating with Olive pathway service users to come and join to share their experience of domestic abuse. We were honoured and privileged as the Lord Mayor of Greater Manchester, Donna Lordford humbly accepted the invite, joined us, and shared DV lived experience stories with Olive Pathway service users.
5. We had a great and insightful collaboration with "Safe Lives UK" and focused on raising awareness and finding ways of tackling domestic abuse and intimate partner violence within BAME community.
6. Olive Pathway took part in "NHS Every Baby Matters" campaign 2022 discussing and raising awareness regarding BAME community and maternity issues in the national healthcare system. During this project, we focused ensuring that BAME communities were represented, and their voice was heard and tackling health inequalities regarding mental health, maternity services, and other physical health issues such as diabetes.
7. Mental Health Specialist Training program organised British Muslim Heritage Centre: Olive Pathway staff participated and acquired a culturally sensitive mental health training which emphasised on busting the myths and stereotypes within the Black Asian and Minority Ethnic groups regarding mental health issues and highlighted the need to focus on supporting the service user with cultural specialised services.
8. Manchester Homelessness Partnership program relaunch: engaged and participated in discussions that focused on raising awareness regarding interlinked connection between domestic abuse and homelessness.
9. As partner member for Mama Health and Poverty Partnership (MHaPP), we took part in the launching of a new project, USTAWI. USTAWI project was designed and launch as a new specialist mental health service and culturally sensitive service BAME communities and its main objectives were to promote access to service, community engagement, participation and to work collaboratively with other local mainstream mental health services and specialised services for domestic abuse victims and survivors.
10. "Get your hands dirty for good Clay workshop", we designed this activity which our service-users have access to on a regular weekly basis, through the Clay and Pottery Workshop and aims on combating self-doubts, depression, and anxiety for our service users.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Objectives and activities (continued)

11. Organising, participating, and sharing the voice of our domestic abuse and GBV victims and survivors' issues and problems regarding homelessness benefits healthcare system education and immigrations problems on a platform with Women of Wythenshawe (WoW) organisation.
12. Women Self-defence Training Workshop- we organised this activity during the international GBV awareness month campaign. Olive Pathway organised a self-defence training workshop which was delivered by professional self-defence instructor from the Wythenshawe Black Belt Academy. The instructor trained our service users the basic lifesaving training of defending themselves against intimate partner and domestic abuse and in the event of GBV.
13. Women and Girls Equity Panel – the Founder has had several regular engagements through panel meetings which some involved the Greater Manchester Mayor Andy Burnham, in person meetings, addressing and raising awareness on domestic abuse and equality issues within Greater Manchester.
14. Collaborating with Wythenshawe Housing Community Group Association: raising awareness about healthy relationships combating community attitudes towards domestic abuse in discussion with Wythenshawe MP Mike Kane.
15. 16 DAYS ACTIVISM- our focus was on busting the myths about domestic violence and GBV collaboration with multi agency TDAS, WOMENS AID and MHAPP.
16. Collaborating with Wythenshawe Forum launching "Community Tree project". Engaging in supporting local communities and charities working together to combat the issues of a women and children's problems regarding school meals children with disability older people housing immigration and many other issues faced by the Wythenshawe community.
17. Christmas, Homelessness, and Warmer Winter project: during the festive period around Christmas, olive pathway decided to support single mother and children with £30 Asda voucher. We supported our service users by providing them warm clothes for women and children by referring them to the right services, and it really helped especially victims of domestic abuse and gender-based violence living in temporary accommodations with No Recourse to Public Funds (NRPF).
18. Cost of living crisis support, Olive Pathway got funding of £3,000 from Wythenshawe Community Housing Group (WCHG) and we managed to distribute these funds to struggling families, some had challenges with financial demands due to having children in school who require school uniforms and they were not able to afford it due to cost-of-living crisis.
19. "New Year New Skill" partnership with Wythenshawe forum project, supporting service user off domestic abuse and GBV victims and survivors to get enrolled and participate in apprenticeship job, skills, training, and education. this eight-week course guide and support woman with limited access to services.
20. National Slavery and Human Trafficking awareness campaign- we took part in this campaign during the month of January to raise more awareness about modern day slavery and human trafficking and is interlinked with intimate partner and gender-based violence against women and girls.
21. Charity Ball and Fundraising Gala, Olive pathway CEO and Founder Memory Nyahunzwi was commissioned as a Guest and Motivational Speaker to raise awareness about Olive Pathway and its services specialise for BAME community.
22. "Blue Monday or Brew Monday" suicidal prevention campaign collaboration with Samaritans Stockport to support assistance to suicidal prevention and mental health problem.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Objectives and activities (continued)

23. Mums Matters – engaged and participated in an 8-week course which focused on supporting new mums going through Post Natal depression providing support for mental health, issues organised by Manchester City Council.
24. Wythenshawe forum and Manchester City council Town Hall Tale project Collaboration, service users we are still in the process of organising that projectable Latino when I get more information, we'll update you with the latest information about what is available
25. Supporting women with disability and children with autistic needs collaborating with Sensitives Wythenshawe charity.
26. CPS VAWG Strategy Workshop- we had the opportunity of receiving Violence Against Women and Girls (VAWG) workshop and training that was delivered by the Crown Prosecutor Systems.
27. Olive Pathway as a partner member of Mama Health and Poverty Partnership (MHaPP) continued to offer placements to university students and again we had the opportunity of welcoming and hosting another batch of four Social Worker and Mental Health Nursing Master's Students from the University of Salford. Feedback from students showed that they enjoyed their placements at our Hub, and they elaborated that where they were able to learn and engage with all the Organisations within the MHaPP partnership.
28. Participating and discussing the strategy for "Tackling Domestic Abuse" Seminar involving Kate Green, GMCA Policing and Crime Commissioning Deputy Mayor Greater Manchester, Donna Ludford Lord Mayor of Greater Manchester.
29. Olive Pathway participated in key discussions with Superintendent Policing and Crime Jamie Daniel establishing strategy to Tackle Domestic Abuse and GBV to raise awareness about the barriers in tackling the domestic abuse and GBV within BAME community.
30. Olive Pathway participated in a training and workshop held by Jewish Women's Aid collaboration with Independent Choices tackling and raising awareness about cultural issues regarding Domestic Abuse and the importance of establishing a strong network for culturally and religiously sensitive communities.
31. "Love shouldn't hurt" social; media Valentine's Day Campaign the aim was to raise awareness about intimate partner violence and supporting women and girls who are currently living and experiencing abusive relationship.
32. International Women's Day 2023, we organised a celebration event at Olive Pathway offices, managed to successfully source for donations from high brands cosmetic products from Beauty Banks UK. We also planned for several self-love and self-compassionate services and provided an indoor SPA, massages, and therapeutic services for all ladies at Olive Pathway who were able to attend on the day and this consisted of victims and survivors of domestic abuse and the goal was for the ladies to have a day for self-healing and self-caring on this International Women's Day.
33. Celebrating International Women's Day with MHaPP partner with Digit All, raise awareness about innovation and technology for gender equality.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Achievements and performance

• **Main achievements of the Charity**

Since 2022 began, Olive Pathway continued to offer specialist services to help support survivors of Gender Based Violence (GBV) and Domestic Violence in Greater Manchester. The service remained opened by delivering face to face welfare checks, food parcel deliveries, financial support, telephone, and video consultations. Our Culturally Sensitive Counselling and Life Coaching sessions also never stopped, and our service users are testifying to how relevant our service is to them.

In 2022, Olive Pathway supported over 800 women and families' victims and survivors of domestic abuse and various forms of GBV within BME communities and different age groups ranging from 19-60yrs. This was achieved through face to face, self-referrals, referrals from the local authorities, Social Services, partner organisations, signposting from faith and community leaders and through our social media platforms, black women private safe spaces on WhatsApp and Facebook.

Majority of the women we supported, accessed services at early intervention and some during crisis intervention stage and some of the women have had positive outcomes from support they received especially from our advocacy, outreach support, counselling, signposting, life coaching and mentoring services. In addition, they have now safely and successfully moved on, sought for good paid employment and pursued academic studies to enhance their skills and improve their employability.

Olive Pathway Founder & CEO, Memory Nyahunzwi continues to serve as a Panel Member for the Greater Manchester Women and Girls Equality Panel led by the Deputy Mayor of GM Beverly Hughes – Violence and as the Board Member for GM- Gender Based Violence Board.

• **Compliments and feedback**

We receive brilliant compliments throughout 2022, especially from the service-users who access our services and from the students who have completed placements at our hub, and public, local shops like ASDA, TESCO community leaders, faith leaders, stakeholders, and other partner organisations we work collaboratively with.

Financial review

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

The Charity seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability beyond the next quarter. The target is to build and maintain unrestricted reserves equating to three months normal expenditure.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

● **Financial results**

Total receipts during the year was £61,530 (2021: £78,457). Total expenditure for the year was £81,095 (2021: £49,304). The detailed breakdown of the accounts can be found in the accompanying SOFA, balance sheet and notes.

Structure, governance and management

● **Constitution**

OLIVE PATHWAY is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Plans for future periods

Olive Pathway is still working towards securing sustainable funds to develop and achieve the following proposed and outstanding projects targeted as per our 5year Strategic Plan 2020-2025:

- Interactive Support App for Victims and Survivors
- Entrepreneurship Festival to encourage, educate, promote, and empower service- users interested in setting up a new start-up business of their choice and interest and those who already have business and require tailored support and coaching around growth, expansion, and sustainability.
- Specialist Supported Accommodation for Victims and Survivors of Domestic Abuse and GBV (Temporary and Long-Term)
- Growth and Expansion of our Specialist Services in other locations, Nationally and Internationally
- Organise more campaign events Nationally and Internationally which will aim to eradicate Domestic Abuse and GBV.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Statement of Trustees' responsibilities


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

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 7 April 2023 and signed on their behalf by:


Maibrey Mugani

OLIVE PATHWAY
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 MARCH 2022**

Independent Examiner's Report to the Trustees of OLIVE PATHWAY ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 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 accounts 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 the Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

D Tabiri

Dated: 7 April 2023

D Tabiri

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 MARCH 2022**

| | Note | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 60,271 | 60,271 | 78,457 |
| Other trading activities | 4 | 1,259 | 1,259 | - |
| Total income | | 61,530 | 61,530 | 78,457 |
| Expenditure on: | | | | |
| Charitable activities | 5 | 81,095 | 81,095 | 49,304 |
| Total expenditure | | 81,095 | 81,095 | 49,304 |
| Net movement in funds | | (19,565) | (19,565) | 29,153 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 21,980 | 21,980 | (7,173) |
| Net movement in funds | | (19,565) | (19,565) | 29,153 |
| Total funds carried forward | | 2,415 | 2,415 | 21,980 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 21 form part of these financial statements.

OLIVE PATHWAY
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REGISTERED NUMBER: 09266897

BALANCE SHEET
AS AT 30 MARCH 2022

| | Note | 2022 £ | 2021 £ |
|--|------|---------------------|----------------------|
| Fixed assets | | | |
| Tangible assets | 10 | 2,290 | 360 |
| | | <u>2,290</u> | <u>360</u> |
| Current assets | | | |
| Cash at bank and in hand | | 7,677 | 31,420 |
| | | <u>7,677</u> | <u>31,420</u> |
| Creditors: amounts falling due within one year | 11 | (7,552) | (9,800) |
| Net current assets | | <u>125</u> | <u>21,620</u> |
| Total assets less current liabilities | | <u>2,415</u> | <u>21,980</u> |
| Net assets excluding pension asset | | <u>2,415</u> | <u>21,980</u> |
| Total net assets | | <u><u>2,415</u></u> | <u><u>21,980</u></u> |
| Charity funds | | | |
| Restricted funds | 13 | - | - |
| Unrestricted funds | 13 | 2,415 | 21,980 |
| Total funds | | <u><u>2,415</u></u> | <u><u>21,980</u></u> |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.


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

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

The financial statements were approved and authorised for issue by the Trustees on 07 April 2023 and signed on their behalf by:

OLIVE PATHWAY
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REGISTERED NUMBER: 09266897

BALANCE SHEET (CONTINUED)
AS AT 30 MARCH 2022


Maulbrey Mugani

The notes on pages 13 to 21 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

1. General information

OLIVE PATHWAY is a registered charity, number 1168234, and is constituted under a Memorandum of Association.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

OLIVE PATHWAY 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.

2.2 Income

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 income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

| | |
|--------------------|---------------------|
| Computer equipment | - 25% Straight line |
|--------------------|---------------------|

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022**

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--------|------------------------------------|-----------------------------|-----------------------------|
| Grants | 60,271 | 60,271 | 78,457 |

4. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|------------------------------------|-----------------------------|-----------------------------|
| Other charitable activities and donations | 1,259 | 1,259 | - |

5. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---------------------------|------------------------------------|--------------------|--------------------|
| Direct costs - Activities | 81,095 | 81,095 | 49,304 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022**

6. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|--|---|---------------------------------------|---------------------------------------|
| Direct costs | 78,526 | 2,569 | 81,095 | 49,304 |
| <i>Total 2021</i> | 48,193 | 1,111 | 49,304 | |

Analysis of direct costs

| | Activities 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|----------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs | 20,120 | 20,120 | 15,880 |
| Travel and subsistence | - | - | 52 |
| Coaching and mentoring sessions | 2,690 | 2,690 | 1,655 |
| Computer software costs | 335 | 335 | 137 |
| Computer & IT Consumables | 2,310 | 2,310 | 1,497 |
| Insurance | 1,227 | 1,227 | 657 |
| Printing, postage and stationery | 15,705 | 15,705 | 6,600 |
| Advertising and publicity | 3,223 | 3,223 | 1,965 |
| Training | 10,066 | 10,066 | 624 |
| Telephone | 727 | 727 | 1,080 |
| Professional fees | 19,754 | 19,754 | 15,990 |
| Family support | 540 | 540 | 350 |
| Volunteer costs | 1,829 | 1,829 | 1,471 |
| Subscriptions | - | - | 235 |
| | 78,526 | 78,526 | 48,193 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Activities 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|----------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Depreciation | 1,283 | 1,283 | 384 |
| Printing, postage and stationery | 427 | 427 | - |
| Bank charges | 249 | 249 | 184 |
| Other office costs | 610 | 610 | 543 |
| | <u>2,569</u> | <u>2,569</u> | <u>1,111</u> |

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2021 - £ -).

8. Staff costs

| | 2022 £ | 2021 £ |
|--|-------------------|-------------------|
| Wages and salaries | 19,780 | 15,698 |
| Contribution to defined contribution pension schemes | 340 | 182 |
| | <u>20,120</u> | <u>15,880</u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2022 No. | 2021 No. |
|-------|---------------------|---------------------|
| Staff | <u>1</u> | <u>1</u> |

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

9. Trustees' remuneration and expenses (continued)

During the year ended 30 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

10. Tangible fixed assets

| | Computer equipment £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 31 March 2021 | 1,920 |
| Additions | 3,213 |
| At 30 March 2022 | <u>5,133</u> |
| Depreciation | |
| At 31 March 2021 | 1,560 |
| Charge for the year | 1,283 |
| At 30 March 2022 | <u>2,843</u> |
| Net book value | |
| At 30 March 2022 | <u><u>2,290</u></u> |
| At 30 March 2021 | <u><u>360</u></u> |

OLIVE PATHWAY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

11. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|------------------------------------|---------------------|---------------------|
| | £ | £ |
| Other taxation and social security | - | 2,089 |
| Pension fund loan payable | 37 | - |
| Other creditors | 7,515 | 7,711 |
| | <u>7,552</u> | <u>9,800</u> |

12. Financial instruments

| | 2022 | 2021 |
|--|---------------------|----------------------|
| | £ | £ |
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>7,677</u> | <u>31,420</u> |

Financial assets measured at fair value through income and expenditure comprise cash at bank.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022**

13. Statement of funds

Statement of funds - current year

| | Balance at 31 March 2021 £ | Income £ | Expenditure £ | Balance at 30 March 2022 £ |
|---------------------------|-------------------------------------|-------------|------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General Funds - all funds | 21,980 | 61,530 | (81,095) | 2,415 |

Statement of funds - prior year

| | Balance at 1 March 2020 £ | Income £ | Expenditure £ | Balance at 30 March 2021 £ |
|---------------------------|------------------------------------|-------------|------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General Funds - all funds | (7,173) | 78,457 | (49,304) | 21,980 |

14. Summary of funds

Summary of funds - current year

| | Balance at 31 March 2021 £ | Income £ | Expenditure £ | Balance at 30 March 2022 £ |
|---------------|-------------------------------------|-------------|------------------|-------------------------------------|
| General funds | 21,980 | 61,530 | (81,095) | 2,415 |

Summary of funds - prior year

| | Balance at 1 March 2020 £ | Income £ | Expenditure £ | Balance at 30 March 2021 £ |
|---------------|------------------------------------|-------------|------------------|-------------------------------------|
| General funds | (7,173) | 78,457 | (49,304) | 21,980 |

OLIVE PATHWAY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets | 2,290 | 2,290 |
| Current assets | 7,677 | 7,677 |
| Creditors due within one year | (7,552) | (7,552) |
| Total | 2,415 | 2,415 |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets | 360 | 360 |
| Current assets | 31,420 | 31,420 |
| Creditors due within one year | (9,800) | (9,800) |
| Total | 21,980 | 21,980 |

16. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £340 (2021 - £182). £37 (2021: £Nil) outstanding contributions were payable to the fund at the balance sheet date.

