

POSITIVE PATH FOUNDATION

England & Wales · Charity number 1185186

Details

Status Registered

Legal form CIO

Registered 2019-09-05

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

Contact

Address The New Cabin
Station Road
Sway
Lymington
Hampshire
SO41 6AA

Phone 07979 691429

Email jane@positivepathfoundation.org

Website www.positivepathfoundation.org

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT OF ADULTS WITH PHYSICAL AND LEARNING CHALLENGES IN HAMPSHIRE AND DORSET BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF THEIR DISABILITY,"

Activities: To promote social inclusion for the public benefit of adults from the age of 16 who have physical and learning challenges, areas covered are Hampshire and Dorset. Our charity prevents people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by providing a safe environment for them to make friends.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability
- **Who:** People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£79,890	£78,349	-	-
2024-09-30	£88,910	£85,874	-	-
2023-09-30	£86,737	£87,334	-	-
2022-09-30	£79,940	£76,991	-	-
2021-09-30	£30,271	£28,838	-	-

Trustees

Name	Role	Appointed
JANE ATKINSON	Chair	2019-09-05
ALISON JANE GRAHAM-GAGE		2025-03-31
JANETTE SUMMERS		2021-02-17

POSITIVE PATH FOUNDATION

England & Wales - Charity number 1185186

Accounts

Charity registration number 1185186 (England and Wales)

**POSITIVE PATH FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

POSITIVE PATH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Atkinson
Ms A Graham-Gage
Mrs J Summers

Charity number

1185186

Principal address

The New Cabin
Station Road
Sway
Lymington
SO41 6AA

Independent Examiner

Jonathan Kemp BA(Hons), MBCS, MICB
Balancing the Books
TB3 Little Tapnage
Titchfield Lane
Fareham
Hampshire
PO17 5PQ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

POSITIVE PATH FOUNDATION

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POSITIVE PATH FOUNDATION

Trustee's Report for the Year Ended 30th September 2025

The Trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote social inclusion for the public benefit of adults with physical and learning challenges in Hampshire and Dorset by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

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

The charity pursues these activities by holding events to achieve the following:

1. To help adults with high-functioning autism and other hidden disabilities in Hampshire and Dorset to build friendships and relationships.
2. To set up events to facilitate member interactions in a safe environment, employing suitably qualified supporting assistants.
3. To assist members with social interaction, communication and life skills through our weekly workshops and varied social events.
4. To create a more positive future for adults with higher-functioning learning disabilities and their families, including opportunities for meaningful long-term salaried employment.

A number of such events were held in the period and were acknowledged as a success by those who participated.

Achievements and performance

The charity currently has in excess of 100 registered members, although not all are regular participants in our events and activities. Membership growth was via website applications and referrals from local education SEN, social services, NHS social prescribers and GPs, CAMHS and also by word of mouth recommendation. During the year we also received several direct referrals from our Employability Pathway partner, Minstead Trust.

We held two events or activities each month and skills workshops every quarter. The increased demand for mentoring and therapy services we saw last year continued in 2025, due to a growth in the number of high-functioning autistic young people and their families seeking support for mental health issues, plus an increase in membership applications from individuals specifically for access to supported employment opportunities.

The number of members on the Employability Pathway successfully supported in ,or actively applying for, work as of 30th September was 11, with 8 residing in the New Forest, 3 residing in Hants and 3 residing in BCP area.

As in previous years, our annual Residential Activities Weekend in Osmington Bay, Weymouth was enjoyed by all members participants and this event continues to be a favourite with all who attend.

Financial review

The net surplus in the year was £1,541 (2024 - £3,036).

Total income was £79,890 (2024 - £88,909) and Donations were £58,799 (2024 - £60,647).

Total expenditure was £78,349 (2024 - £85,873) which included all event administration costs and other running costs of the charity.

Overall both the income and expenditure in the year were slightly less than the prior year.

POSITIVE PATH FOUNDATION

Trustee's Report (continued) for the Year Ended 30th September 2025

Having reviewed the charity's financial forecast and expected future cash flows the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for a period of not less than 12 months from the date of approval of these financial statements.

Accordingly, the Trustees continues to adopt the going concern basis in preparing the financial statements for the year ended 30 September 2025. Further details regarding adoption of the going concern basis can be found in note 1.2 to the financial statements.

The charity has no fixed reserves policy at present and will continue to be supported by the Trustees as and when further funds are required. There is a recognition that external funds will be required to assist the progression of the charity and in that regard the Trustees are in the process of applying for funding from suitable sources and organisations.

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

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the Charity Commission on 5 September 2019 and is ruled by a Constitution of the same date as amended on 01.01.2022.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Atkinson
Ms A Graham-Gage
Mrs J Summers

Additional Trustees are appointed by the Board at their discretion taking into account their suitability and background.

None of the Trustees has any beneficial interest in the CIO. All of the Trustees are members of the CIO and guarantee to contribute £1 in the event of a winding up.

The day to day activities of the charity are dealt with by the trustee Mrs J Atkinson supported by a part time administrative officer.

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



Mrs J Atkinson
Chair of Trustees
Dated: 8th April 2026

POSITIVE PATH FOUNDATION

Statement of the Trustee's Responsibilities for the Year Ended 30th September 2025

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Independent Examiner's Report on the Accounts

Report to the Trustees of: *Path to Positivity Foundation*

With Offices at: *The New Cabin, Station Road, Sway, Lymington, Hampshire,
SO41 6AA*

Charitable Incorporated Number: *1185186 (England and Wales)*

For the Year Ended: *30th September 2025*

Responsibilities and Basis of Report

I report to the Trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the Trust") for the year ended 30/09/2025.

As the CIO's Trustees and Directors, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

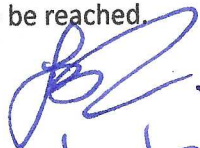
Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with Section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, 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.

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.

Signed



Jonthan Kemp BA(Hons), MBCS, MICB

Date

12/03/2026.

12th March 2026

Professional Qualifications/ body:

Member of the Institute of Certified Bookkeepers
Affiliate Member of the Association of Charity
Independent Examiners

POSITIVE PATH FOUNDATION

Statement of Financial Activities for the Year Ended 30th September 2025

	Notes	Unrestricted Funds £ 2025	Unrestricted Funds £ 2024
Income	2		
Donations and legacies		58,799	60,647
Charitable activities		17,815	28,245
Investments		23	17
Fundraising activities			
Other income		3,252	
		<hr/> 79,890	<hr/> 88,909
Expenditure	3		
Fundraising and event costs		1,276	3,013
Charitable activities		77,073	82,860
		<hr/> 78,349	<hr/> 85,873
Net Surplus / (defecit)		<hr/> 1,541	<hr/> 3,036
Fund Balances BFWD		9,241	6,205
Fund Balances CFWD		<hr/> <hr/> 10,782	<hr/> <hr/> 9,241

POSITIVE PATH FOUNDATION

Balance Sheet for the Year Ended 30th September 2025

	Notes	Unrestricted Funds £ 2025	Unrestricted Funds £ 2024
Fixed assets			
Tangible assets	4	5,527	1,686
Current assets			
Cash at bank and in hand		3,947	9,355
Debtors			
Other Debtors	5	1,547	-
Net current assets		<u>11,022</u>	<u>11,041</u>
Creditors: Falling due within one year			
Accruals	6	(240)	(1,800)
Current Assets less Current Liabilities		<u><u>10,782</u></u>	<u><u>9,241</u></u>

The financial statements were approved by the Trustees on 8th April 2026



Mrs J Atkinson
Chair of Trustees

POSITIVE PATH FOUNDATION

Notes to the Financial Statements for the Year Ended 30th September 2025

1 Accounting policies

Charity information

Positive Path Foundation is a Charitable Incorporated Organisation registered in England and Wales. The registered office is the New Cabin, Station Road, Sway, Lymington, Hampshire SO41 6AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Subscriptions from members are recognised in the year in which they fall due.

POSITIVE PATH FOUNDATION

Notes to the Financial Statements (continued) for the Year Ended 30th September 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and the irrecoverable element of VAT is included in the expenses to which it relates.

Fundraising costs include costs incurred in raising the profile of the charity to include marketing and website provision.

Charitable expenditure relates to those costs incurred directly associated with the provision of services relating to the primary objectives of the charity being costs incurred either directly or costs in supporting such activities.

Support costs include governance costs which cover expenditure relating to public accountability of the charity and its compliance with regulation and good practice. These costs include those incurred with regard to strategic planning, legal and independent examination fees, and meeting its statutory obligations

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:

Computers and equipment	20% Reducing Balance
Fixtures and Fittings	20% Reducing Balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

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.

POSITIVE PATH FOUNDATION

Notes to the Financial Statements (continued) for the Year Ended 30th September 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Taxation

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

2 Income

	2025	2024
Income - Benefactor support	5,000	29,000
Income - Donations Received	13,645	-
Income - Gift Aid Reclaim	3,252	-
Income - Grants Received	40,154	31,647
Income - Member Event Contributions	12,200	14,782
Income - Member Subscriptions	5,615	5,740
Income - Commissioned Services	-	7,723
Bank Interest Received	23	17
	79,890	88,909

3 Expenditure

	2025	2024
Cost of Charitable Activities		
COS - Event Booking Fees	9,000	8,209
COS - Materials	9,445	13,808
COS - Refreshments	4,349	5,164
COS - Sub-Contract Labour	11,293	11,410
COS - Travel charges	1,414	6,744
Advertising and Marketing	1,276	3,013

POSITIVE PATH FOUNDATION

Notes to the Financial Statements (continued) for the Year Ended 30th September 2025

3 (continued)

	2025	2024
Expenses		
Audit and Accounting	240	600
Bank Charges	60	60
Gross Salaries	30,000	28,454
Insurance	1,279	947
Repairs and renewals	875	-
Stationery	4,697	4,724
Subscriptions	1,257	1,373
Telephone	1,844	1,546
Other Legal and Professional Fees	-	40
Other Expenses		
Depreciation	1,319	421
Prior Yr Adjustments	-	-640
	78,349	85,873

4 Tangible Fixed Assets

	Computers and Equipment	Fixtures and Fittings
Cost		
At 1st october 2024	5,091	
Additions	2,722	2,438
At 30th September 2025	7,813	2,438
Depreciation		
At 1st October 2024	3,405	
Charge for the year	575	406
At 30th September 2025	3,980	406
Carrying Amount		
At 30th September 2024	1,686	0
At 30th September 2025	3,833	2,032

POSITIVE PATH FOUNDATION

Notes to the Financial Statements (continued) for the Year Ended 30th September 2025

5 Debtors		
	2025	2024
Other Debtors	1,547	-
6 Creditors: amounts falling due within one year		
	2025	2024
Accruals	240	1,800
7 Related Party Transactions		
Included in income - Benefactor Support is the sum of £5,000 (2024: £29,000) received from the Trustees. There were no other disclosable related-party transactions during the year.		
8 Trustees		
None of the Trustees, or any persons associated with them, received any remuneration or benefits from the charity during the year.		
9 Employees		
The average monthly number of employees during the year was one (2024:one)		

POSITIVE PATH FOUNDATION

England & Wales - Charity number 1185186

Accounts

Charity registration number 1185186 (England and Wales)

**POSITIVE PATH FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

POSITIVE PATH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Atkinson Ms A Graham-Gage Mrs L Davies Mrs J Summers Mrs M Vrahami
Charity number	1185186
Principal address	The New Cabin Station Road Sway Lymington SO41 6AA
Independent Examiner	H Woolf FCA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

POSITIVE PATH FOUNDATION

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POSITIVE PATH FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote social inclusion for the public benefit of adults with physical and learning challenges in Hampshire and Dorset by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

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

The charity pursues these activities by holding events to achieve the following:

1. To aid adults with physical and learning challenges in Hampshire and Dorset to build friendships and relationships.
2. To set up events to facilitate member interactions in a safe environment, employing suitably qualified supporting assistants.
3. To assist members with social interaction, communication and life skills through our weekly workshops and varied social events.
4. To create a more positive future for adults with higher-functioning learning disabilities and their families, as there are currently no alternative organisations offering this locally or nationally.

A number of such events were held in the period and were acknowledged as a success by those who attended.

Achievements and performance

The charity currently has 100 registered members. We have added approximately 8 net new members since the last financial year (92), although not all are regular participants in our events and activities. Membership growth was via website applications and referrals from local authorities, social services, social prescribers, CAMHS and also by word of mouth recommendation. During the year we also received several direct referrals from our Employability Pathway partner, Minstead Trust.

We held two or three events or activities each month and skills workshops every quarter. The increased demand for mentoring and therapy services we saw last year continued in 2024, due to a growth in the number of high-functioning autistic young people and their families seeking support for mental health issues, plus an increase in membership applications from individuals specifically for access to supported employment opportunities.

Our annual Residential Activities Weekend in Osmington Bay, Weymouth was a great success enjoyed by all members participants and this event continues to be a firm favourite with all who attend.

Financial review

The net income in the year was £3,036 (2023 Expenditure - £597).

Total income was £88,910 (2023 - £86,737) which included Income from core services of £19,900 (2023 - £19,052) and commissioned services of £7,723 (2023 - £13,213). Donations were £60,647 (2023 - £52,662).

Total expenditure was £85,874 (2023 - £87,334) which included all event administration costs and other running costs of the charity.

Overall both the income and expenditure in the year were broadly similar to the prior year..

POSITIVE PATH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Having reviewed the charity's financial forecast and expected future cash flows the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for a period of not less than 12 months from the date of approval of these financial statements.

Accordingly, the Trustees continues to adopt the going concern basis in preparing the financial statements for the year ended 30 September 2024. Further details regarding adoption of the going concern basis can be found in note 1.2 to the financial statements.

The charity has no fixed reserves policy at present and will continue to be supported by the Trustees as and when further funds are required. There is a recognition that external funds will be required to assist the progression of the charity and in that regard the Trustees are in the process of applying for funding from suitable sources and organisations.

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

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the Charity Commission on 5 September 2019 and is ruled by a Constitution of the same date.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Atkinson	
Ms A Graham-Gage	(appointed 31 March 2025)
Mr R Balfour-Lynn	(retired 31 March 2025)
Mrs J Summers	
Mrs M Vrahimi	
Mrs L Davies	

Additional Trustees are appointed by the Board at their discretion taking into account their suitability and background.

None of the Trustees has any beneficial interest in the CIO. All of the Trustees are members of the CIO and guarantee to contribute £1 in the event of a winding up.

The day to day activities of the charity are dealt with by the trustee Mrs J Atkinson supported by a part time administrative officer.

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



Mrs J Atkinson
Trustee
Dated: 13 June 2025

POSITIVE PATH FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

POSITIVE PATH FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POSITIVE PATH FOUNDATION

I report to the Trustees on my examination of the financial statements of Positive Path Foundation (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

H Woolf FCA
Gerald Edelman LLP
73 Cornhill
London
EC3V 3QQ

Dated: 13 June 2025

POSITIVE PATH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	60,647	52,662
Charitable activities	4	27,623	32,264
Investments	3	12	24
Fundraising activities		-	499
Other income		628	1,288
Total income		<u>88,910</u>	<u>86,737</u>
Expenditure on:			
Fundraising and event costs		3,013	2,142
Charitable activities	5	82,861	85,192
Total expenditure		<u>85,874</u>	<u>87,334</u>
Net income/(expenditure) for the year/ Net movement in funds		3,036	(597)
Fund balances at 1 October 2023		<u>6,205</u>	<u>6,802</u>
Fund balances at 30 September 2024		<u><u>9,241</u></u>	<u><u>6,205</u></u>

POSITIVE PATH FOUNDATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		1,686		2,107
Current assets					
Cash at bank and in hand		9,355		5,038	
		<u>9,355</u>		<u>5,038</u>	
Creditors: amounts falling due within one year	10	<u>(1,800)</u>		<u>(940)</u>	
Net current assets			<u>7,555</u>		<u>4,098</u>
Total assets less current liabilities			<u>9,241</u>		<u>6,205</u>
Income funds					
Unrestricted funds			<u>9,241</u>		<u>6,205</u>

The financial statements were approved by the Trustees on 13 June 2025

J. Atkinson

Mrs J Atkinson
Trustee

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Positive Path Foundation is a Charitable Incorporated Organisation registered in England and Wales. The registered office is the New Cabin, Station Road, Sway, Lymington, Hampshire SO41 6AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Subscriptions from members are recognised in the year in which they fall due.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and the irrecoverable element of VAT is included in the expenses to which it relates.

Fundraising costs include costs incurred in raising the profile of the charity to include marketing and website provision.

Charitable expenditure relates to those costs incurred directly associated with the provision of services relating to the primary objectives of the charity being costs incurred either directly or costs in supporting such activities.

Support costs include governance costs which cover expenditure relating to public accountability of the charity and its compliance with regulation and good practice. These costs include those incurred with regard to strategic planning, legal and independent examination fees, and meeting its statutory obligations

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:

Computers and equipment	20%
-------------------------	-----

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

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.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Taxation

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

2 Donations and legacies

	2024 £	2023 £
Donations and gifts	60,647	52,662

3 Investments

	2024 £	2023 £
Interest receivable	12	24

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Income from Charitable Activities

	2024	2023
	£	£
Core Services		
Event contributions	19,900	19,052
Commissioned Services	7,723	13,212
	<u>27,623</u>	<u>32,264</u>

5 Charitable activities

	Total 2024	Total 2023
	£	£
Staff costs	28,479	27,016
Depreciation	421	527
Event costs	38,591	45,110
	<u>67,491</u>	<u>72,653</u>
Support costs	13,910	11,339
Governance costs	1,460	1,200
	<u>82,861</u>	<u>85,192</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Independent examination fees	1,460	1,200
Depreciation of owned tangible fixed assets	421	527
	<u>1,881</u>	<u>1,727</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 expenses were repaid to the trustees in the period.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration	1	1
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	28,479	27,016
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Computers and equipment
	£
Cost	
At 1 October 2023	5,091
At 30 September 2024	<u>5,091</u>
Depreciation and impairment	
At 1 October 2023	2,984
Depreciation charged in the year	421
At 30 September 2024	<u>3,405</u>
Carrying amount	
At 30 September 2024	<u>1,686</u>
At 30 September 2023	<u>2,107</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,800	940
	<u> </u>	<u> </u>

11 Related party transactions

Included in donation income is the sum of £29,000 (2023-£28,000) received from the Trustees. There were no other disclosable related party transactions during the year

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

12 APB Ethical Standard relevant circumstances

In common with many entities of our size we use our independent examiners to assist with the preparation of the accounts.

POSITIVE PATH FOUNDATION

England & Wales - Charity number 1185186

Accounts

Charity registration number 1185186

POSITIVE PATH FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

POSITIVE PATH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Atkinson Mr R Balfour-Lynn Mrs L Davies Mrs J Summers Mrs M Vrahami
Charity number	1185186
Principal address	The New Cabin Station Road Sway Lymington SO41 6AA
Independent Examiner	S Coleman ACA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

POSITIVE PATH FOUNDATION

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POSITIVE PATH FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report and financial statements for the year ended 30 September 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 Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote social inclusion for the public benefit of adults with physical and learning challenges in Hampshire and Dorset by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

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

The charity pursues these activities by holding events to achieve the following:

1. To aid adults with physical and learning challenges in Hampshire and Dorset to build friendships and relationships
2. To set up events to facilitate member interactions in a safe environment, employing suitably qualified supporting assistants
3. To assist members with social interaction, communication and life skills through our weekly workshops and varied social events.
4. To create a more positive future for adults with higher-functioning learning disabilities and their families, as there are currently no alternative organisations offering this locally or nationally.

A number of such events were held in the period and were acknowledged as a success by those who attended.

Achievements and performance

The charity currently has 92 registered members. We have added approximately 25 members since the last financial year (67), although not all are regular participants in our events and activities. Membership growth was via website applications and referrals from local authorities, social services, social prescribers and also by word of mouth recommendation. During the year we also received several direct referrals from CAMHS for the first time.

As in previous years, we held two or three events and one workshop each month. The increased demand for mentoring and therapy services we saw last year continued in 2023, due to a growth in the number of high-functioning autistic young people and their families seeking support for mental health issues.

In 2023 we entered into a formal partnership with The Minstead Trust, offering a joint Employability Scheme to support members of the two organisations in finding suitable paid employment and helping them and their employers make appropriate adjustments to ensure long-term success."

POSITIVE PATH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Financial review

The net expenditure in the year was £597 (2022 Income-£2,949).

Total income was £86,737 (2022-£79,940) which included Income from core services of £19,052 (2022-£30,421) and commissioned services of £13,212 (2022 - £9,192). Donations were £52,662 (2022- £37,835). Additional funds were received via fundraising activities of £499 (2022- £2,487)

Total expenditure was £87,334 (2022-£76,991) which included all event administration costs and other running costs of the charity.

Overall both the income and expenditure increased in the year due to the increase in membership and expansion of the activities of the charity as described above.

The charity has no fixed reserves policy at present and will continue to be supported by the Trustees as and when further funds are required. There is a recognition that external funds will be required to assist the progression of the charity and in that regard the Trustees are in the process of applying for funding from suitable sources and organisations.

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

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the Charity Commission on 5 September 2019 and is ruled by a Constitution of the same date.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Atkinson
Mr R Balfour-Lynn
Mrs J Summers
Mrs M Vrahimi
Mrs L Davies

Additional Trustees are appointed by the Board at their discretion taking into account their suitability and background.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day activities of the charity are dealt with by the trustee Mrs J Atkinson supported by a part time administrative officer.

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



Mrs J Atkinson

Trustee

Dated: 31 May 2024

POSITIVE PATH FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POSITIVE PATH FOUNDATION

I report to the Trustees on my examination of the financial statements of Positive Path Foundation (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S Coleman ACA
Gerald Edelman LLP
73 Cornhill
London
EC3V 3QQ

Dated: 31 May 2024

POSITIVE PATH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	2	52,662	37,835
Charitable activities	4	32,264	39,613
Investments	3	23	5
Fundraising activities		499	2,487
Other income		1,288	-
Total income		<u>86,737</u>	<u>79,940</u>
<u>Expenditure on:</u>			
Fundraising and event costs		2,142	6,198
Charitable activities	5	85,192	70,793
Total expenditure		<u>87,334</u>	<u>76,991</u>
Net (expenditure)/income for the year/ Net movement in funds		(597)	2,949
Fund balances at 1 October 2022		<u>6,802</u>	<u>3,853</u>
Fund balances at 30 September 2023		<u><u>6,205</u></u>	<u><u>6,802</u></u>

POSITIVE PATH FOUNDATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	£	£
Fixed assets					
Tangible assets	8		2,107		2,633
Current assets					
Cash at bank and in hand		5,038		5,109	
		<u>5,038</u>		<u>5,109</u>	
Creditors: amounts falling due within one year	9	(940)		(940)	
Net current assets			4,098		4,169
Total assets less current liabilities			<u>6,205</u>		<u>6,802</u>
Income funds					
Unrestricted funds			6,205		6,802
			<u>6,205</u>		<u>6,802</u>

The financial statements were approved by the Trustees on 31 May 2024

J. Atkinson

Mrs J Atkinson
Trustee

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Positive Path Foundation is a Charitable Incorporated Organisation registered in England and Wales. The registered office is the New Cabin, Station Road, Sway, Lymington, Hampshire SO41 6AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Subscriptions from members are recognised in the year in which they fall due.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and the irrecoverable element of VAT is included in the expenses to which it relates.

Fundraising costs include costs incurred in raising the profile of the charity to include marketing and website provision.

Charitable expenditure relates to those costs incurred directly associated with the provision of services relating to the primary objectives of the charity being costs incurred either directly or costs in supporting such activities.

Support costs include governance costs which cover expenditure relating to public accountability of the charity and its compliance with regulation and good practice. These costs include those incurred with regard to strategic planning, legal and audit fees and meeting its statutory obligations

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:

Computers and equipment	20%
-------------------------	-----

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

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.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Taxation

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	52,662	37,835

3 Investments

	2023	2022
	£	£
Interest receivable	23	5

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Income from Charitable Activities

	2023	2022
	£	£
Core Services		
Event contributions	19,052	24,546
Membership subscriptions	-	5,875
Commissioned Services	13,212	9,192
	<u>32,264</u>	<u>9,192</u>

5 Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	27,016	27,001
Depreciation	527	1,018
Event costs	45,110	31,860
	<u>72,653</u>	<u>59,879</u>
Support costs	11,339	9,714
Governance costs	1,200	1,200
	<u>85,192</u>	<u>70,793</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were repaid to the trustees in the period.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>1</u>	<u>1</u>

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	27,015	27,000
	<u>27,015</u>	<u>27,000</u>

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets	Computers and equipment
	£
Cost	
At 1 October 2022	5,091
At 30 September 2023	<u>5,091</u>
Depreciation and impairment	
At 1 October 2022	2,457
Depreciation charged in the year	527
At 30 September 2023	<u>2,984</u>
Carrying amount	
At 30 September 2023	<u>2,107</u>
At 30 September 2022	<u>2,633</u>

9 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	940	940
	<u>940</u>	<u>940</u>

10 Related party transactions

Included in donation income is the sum of £28,000 (2022-£4,27,674) received from the Trustees. There were no other disclosable related party transactions during the year

11 APB Ethical Standard relevant circumstances

In common with many entities of our size we use our independent examiners to assist with the preparation of the accounts.

POSITIVE PATH FOUNDATION

England & Wales - Charity number 1185186

Accounts

Charity registration number 1185186

POSITIVE PATH FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

POSITIVE PATH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Atkinson Mr R Balfour-Lynn Mrs L Davies Mrs J Summers Mrs M Vrahami
Charity number	1185186
Principal address	The New Cabin Station Road Sway Lymington SO41 6AA
Independent Examiner	S Coleman ACA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

POSITIVE PATH FOUNDATION

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POSITIVE PATH FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report and financial statements for the year ended 30 September 2022.

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 Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote social inclusion for the public benefit of adults with physical and learning challenges in Hampshire and Dorset by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

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

The charity pursues these activities by holding events to achieve the following:

1. To aid adults with physical and learning challenges in Hampshire and Dorset to build friendships and relationships
2. To set up events to facilitate member interactions in a safe environment, employing suitably qualified supporting assistants
3. To assist members with social interaction, communication and life skills through our weekly workshops and varied social events.
4. To create a more positive future for adults with higher-functioning learning disabilities and their families, as there are currently no alternative organisations offering this locally or nationally.

A number of such events were held in the period and were acknowledged as a success by those who attended.

Achievements and performance

The charity currently has 67 members. We have added a further 22 members since the last financial year (45). Membership growth was via referrals from local authorities, social services, social prescribers and also by word of mouth recommendation.

During the year we held two to three events and one workshop each month. We have seen a significantly increased demand for mentoring services due to a growth of mental health issues in high-functioning adults.

Financial review

The net income in the year was £2,949 (2021-£1,433).

Total income was £79,940 (2021-£30,271) which included Income from core services of £30,421 (2021-£17,583) and commissioned services of £8,878 (2021 - £2,047). Donations were £37,835 (2021- £10,641). Additional funds were received via fundraising activities of £2,487 (2021- £nil)

Total expenditure was £70,793 (2021-£28,838) which included all event administration costs and other running costs of the charity.

Overall both the income and expenditure increased in the year due to the increase in membership and expansion of the activities of the charity as described above.

POSITIVE PATH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The charity has no fixed reserves policy at present and will continue to be supported by the Trustees as and when further funds are required. There is a recognition that external funds will be required to assist the progression of the charity and in that regard the Trustees are in the process of applying for funding from suitable sources and organisations.

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

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the Charity Commission on 5 September 2019 and is ruled by a Constitution of the same date.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Atkinson

Mr R Balfour-Lynn

Mr M Atkinson

Retired 16 March 2022

Mrs J Summers

Mrs M Vrahimi

Mrs L Davies

Appointed 16 March 2022

Additional Trustees are appointed by the Board at their discretion taking into account their suitability and background.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day activities of the charity are dealt with by the trustee Mrs J Atkinson supported by a part time administrative officer.

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



Mrs J Atkinson

Trustee

Dated: 10 November 2022

POSITIVE PATH FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POSITIVE PATH FOUNDATION

I report to the Trustees on my examination of the financial statements of Positive Path Foundation (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S Coleman ACA
Gerald Edelman LLP
73 Cornhill
London
EC3V 3QQ

Dated: 10 November 2022

POSITIVE PATH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
Income from:			
Donations and legacies	2	37,835	10,641
Charitable activities	4	39,613	19,630
Investments	3	5	-
Fundraising activities		2,487	-
		<hr/>	<hr/>
Total income		79,940	30,271
		<hr/>	<hr/>
Expenditure on:			
Fundraising and event costs		6,198	1,714
Charitable activities	5	70,793	27,124
		<hr/>	<hr/>
Total expenditure		76,991	28,838
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		2,949	1,433
Fund balances at 1 October 2021		3,853	2,420
		<hr/>	<hr/>
Fund balances at 30 September 2022		6,802	3,853
		<hr/> <hr/>	<hr/> <hr/>

POSITIVE PATH FOUNDATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022	
		£	£
Fixed assets			
Tangible assets	8	2,633	2,343
Current assets			
Other debtors		-	500
Cash at bank and in hand		5,109	2,124
		5,109	2,624
Creditors: amounts falling due within one year	9	(940)	(1,114)
Net current assets		4,169	1,510
Total assets less current liabilities		6,802	3,853
Income funds			
Unrestricted funds		6,802	3,853

The financial statements were approved by the Trustees on 10 November 2022

J. Atkinson

Mrs J Atkinson
Trustee

POSITIVE PATH FOUNDATION

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

1 Accounting policies

Charity information

Positive Path Foundation is a Charitable Incorporated Organisation registered in England and Wales. The registered office is the New Cabin, Station Road, Sway, Lymington, Hampshire SO41 6AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Subscriptions from members are recognised in the year in which they fall due.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and the irrecoverable element of VAT is included in the expenses to which it relates.

Fundraising costs include costs incurred in raising the profile of the charity to include marketing and website provision.

Charitable expenditure relates to those costs incurred directly associated with the provision of services relating to the primary objectives of the charity being costs incurred either directly or costs in supporting such activities.

Support costs include governance costs which cover expenditure relating to public accountability of the charity and its compliance with regulation and good practice. These costs include those incurred with regard to strategic planning, legal and audit fees and meeting its statutory obligations

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:

Computers and equipment	20%
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Taxation

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	37,835	10,641

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Investments

	2022	2021
	£	£
Interest receivable	5	-
	<u>5</u>	<u>-</u>

4 Income from Charitable Activities

	2022	2021
	£	£
Core Services		
Event contributions	24,546	14,649
Membership subscriptions	5,875	2,934
	30,421	17,583
Commissioned Services	8,878	2,047
Other income	314	-
	<u>39,613</u>	<u>19,630</u>

5 Charitable activities

	Total	Total
	2022	2021
	£	£
Staff costs	27,001	2,250
Depreciation	1,018	781
Event costs	31,860	18,441
	<u>59,879</u>	<u>21,472</u>
Support costs	9,714	4,712
Governance costs	1,200	940
	<u>70,793</u>	<u>27,124</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were repaid to the trustees in the period.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	1	-

Employment costs

	2022 £	2021 £
Wages and salaries	27,000	2,250

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Computers and equipment £
Cost	
At 1 October 2021	3,782
Additions	1,308
At 30 September 2022	5,090
Depreciation and impairment	
At 1 October 2021	1,439
Depreciation charged in the year	1,018
At 30 September 2022	2,457
Carrying amount	
At 30 September 2022	2,633
At 30 September 2021	2,343

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	174
Accruals and deferred income	940	940
	940	1,114

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2022*

10 Related party transactions

Included in donation income is the sum of £27,674 (2021-£4,750) received from the Trustees. There were no other disclosable related party transactions during the year

POSITIVE PATH FOUNDATION

England & Wales - Charity number 1185186

Accounts

Charity Registration No. 1185186

**POSITIVE PATH FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

POSITIVE PATH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Atkinson
Mr R G Balfour-Lynn
Mr M Atkinson
Mrs J Summers

(Appointed 17 February 2021)

Mrs M Vrahimi

(Appointed 17 November 2020)

Charity number

1185186

Principal address

The New Cabin
Station Road Sway
Lymington
SO41 6AA

Independent Examiner

S Coleman ACA
Gerald Edelman
LLP 73 Cornhill
London
EC3V 3QQ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

POSITIVE PATH FOUNDATION

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POSITIVE PATH FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report and financial statements for the year ended 30 September 2021.

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 Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote social inclusion for the public benefit of adults with physical and learning challenges in Hampshire and Dorset by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

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

The charity pursues these activities by holding events to achieve the following:

1. To aid adults with physical and learning challenges in Hampshire and Dorset to build friendships and relationships
2. To set up events to facilitate member interactions in a safe environment, employing suitably qualified supporting assistants
3. To assist members with social interaction, communication and life skills through our weekly workshops and varied social events.
4. To create a more positive future for adults with physical and learning challenges as there are currently no alternative organisations offering this locally or nationally.

A number of such events were held in the period and were acknowledged as a success by those who attended.

Achievements and performance

The charity currently has 45 active members. The expansion of the membership base has increased since the end of the COVID-19 pandemic lockdowns. Membership growth occurred through referrals from local authorities, social services, social prescribers and also by word of mouth recommendations.

During the year we held two to three events and one workshop each month. As a result of restrictions on public gatherings fundraising events were limited to a single summer outdoor fete which was well supported by the local community. There have been a significant number of requests for talks from support groups to explain the charity's services.

Financial review

The net income in the year was £1,433 (2020-£2,420).

Total income was £30,271 (2020-£24,845) which included income from core services of £17,583 (2020-£1,997) and commissioned services of £2,047 (2020 - £nil). Donations were £10,641 (2020- £22,533).

Total expenditure was £28,838 (2020-£22,425) which included all event administration costs and other running costs of the charity.

POSITIVE PATH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The charity has no fixed reserves policy at present and will continue to be supported by the Trustees as and when further funds are required. There is a recognition that external funds will be required to assist the progression of the charity and in that regard the Trustees are in the process of applying for funding from suitable sources and organisations.

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

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the Charity Commission on 5 September 2019 and is ruled by a Constitution of the same date.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Atkinson
Mr R G Balfour-Lynn
Mr M Atkinson
Mrs J Summers
Mrs M Vrahimi

(Appointed 17 February 2021)
(Appointed 17 November 2020)

Additional Trustees are appointed by the Board at their discretion taking into account their suitability and background.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day activities of the charity are dealt with by the trustee Mrs J Atkinson supported by a part time administrative officer.

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



Mrs J Atkinson
Trustee
Dated: 9 March 2022

POSITIVE PATH FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

POSITIVE PATH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	2	10,641	22,533
Charitable activities	3	19,630	2,312
Total Income		30,271	24,845
Expenditure on:			
Fundraising and event costs		1,714	2,790
Charitable activities	4	27,124	19,635
Total expenditure		28,838	22,425
Net Income for the year/ Net movement in funds		1,433	2,420
Fund balances at 1 October 2020		2,420	-
Fund balances at 30 September 2021		3,853	2,420

POSITIVE PATH FOUNDATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021 £	£	£	£
Fixed assets					
Tangible assets	7		2,343		2,632
Current assets					
Income tax recoverable		500		-	
Cash at bank and in hand		2,124		728	
		<u>2,624</u>		<u>728</u>	
Creditors: amounts falling due within one year	8	<u>(1,114)</u>		<u>(940)</u>	
Net current assets/(liabilities)			<u>1,510</u>		<u>(212)</u>
Total assets less current liabilities			<u>3,853</u>		<u>2,420</u>
Income funds					
Unrestricted funds			<u>3,853</u>		<u>2,420</u>
			<u>3,853</u>		<u>2,420</u>

The financial statements were approved by the Trustees on 9 March 2022

J. Atkinson

Mrs J Atkinson
Trustee

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Charity Information

Positive Path Foundation is a Charitable Incorporated Organisation registered in England and Wales. The registered office is the The New Cabin Station Road, Sway, Lymington, Hampshire SO41 6BA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Subscriptions from members are recognised in the year in which they fall due.

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and the irrecoverable element of VAT is included in the expenses to which it relates.

Fundraising costs include costs incurred in raising the profile of the charity to include marketing and website provision.

Charitable expenditure relates to those costs incurred directly associated with the provision of services relating to the primary objectives of the charity being costs incurred either directly or costs in supporting such activities.

Support costs include governance costs which cover expenditure relating to public accountability of the charity and its compliance with regulation and good practice. These costs include those incurred with regard to strategic planning, legal and audit fees and meeting its statutory obligations

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:

Computers and equipment	20%
-------------------------	-----

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial Instruments

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

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

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

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Comparative figures

There are no comparative figures included in these accounts as these are the first accounts of the charity.

1.12 Taxation

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	10,641	22,533

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Income from Charitable Activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Core Services		
Event contributions	14,649	1,040
Membership subscriptions	2,934	957
	17,583	1,997
Commissioned Services	2,047	-
Other Income	-	315
	<u>19,630</u>	<u>2,312</u>

4 Charitable activities

	Total 2021	Total 2020
	£	£
Staff costs	2,250	-
Depreciation	781	658
Event costs	18,441	4,444
	<u>21,472</u>	<u>5,102</u>
Support costs	4,712	12,393
Governance costs	940	2,140
	<u>27,124</u>	<u>19,635</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were repaid to the trustees in the period.

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>1</u>	<u>-</u>

POSITIVE PATH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

6 Employees	(Continued)	
Employment costs	2021	2020
	£	£
Wages and salaries	2,250	-
	<u>2,250</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets	Computers and equipment
	£
Cost	
At 1 October 2020	3,290
Additions	492
	<u>3,782</u>
At 30 September 2021	3,782
Depreciation and impairment	
At 1 October 2020	658
Depreciation charged in the year	781
	<u>1,439</u>
At 30 September 2021	1,439
Carrying amount	
At 30 September 2021	<u>2,343</u>
At 30 September 2020	<u>2,632</u>

8 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	174	-
Accruals and deferred income	940	940
	<u>1,114</u>	<u>940</u>

9 Related party transactions

Included in donation income is the sum of £4,750 (2020-£20,131) received from the Trustees. There were no other disclosable related party transactions during the year