

**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

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### 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

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# POSITIVE PATH FOUNDATION

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# POSITIVE PATH FOUNDATION

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

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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

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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

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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: ***30<sup>th</sup> 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.

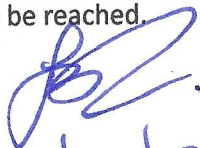
### Independent Examiner's Statement

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.

12<sup>th</sup> 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

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

# POSITIVE PATH FOUNDATION

## Balance Sheet for the Year Ended 30th September 2025

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

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

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### 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
	<b>79,890</b>	<b>88,909</b>

### 3 Expenditure

	2025	2024
<b>Cost of Charitable Activities</b>		
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
<b>Expenses</b>		
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
<b>Other Expenses</b>		
Depreciation	1,319	421
Prior Yr Adjustments	-	-640
	<b>78,349</b>	<b>85,873</b>

### 4 Tangible Fixed Assets

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

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### 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)