

**IRL PATHWAYS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026**

IRL Pathways Contents

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**IRL Pathways
Reference and Administrative Details
For The Year Ended 31 May 2026**

Trustees	R Hollis (appointed 02/06/2025) A Wood (appointed 02/06/2025) A Myatt (appointed 02/06/2025) L Harris (appointed 29/09/2025) A Richards (appointed 29/09/2025)
Project Manager	Sandra James
Charity Number	1214697
Principal Address	Flat 7 Rose Bank Court Marine Parade East Clacton-on-Sea CO15 6AD
Independent Examiner	Jamie Hooper ATT CTA Hooper & Co (Financial Management) Limited 166 High Street Kelvedon Essex CO59JD

IRL Pathways Trustees' Report For The Year Ended 31 May 2026

The trustees present their report and the financial statements for the year ended 31 May 2026.

Objectives and Activities

Aims and Objectives

The charity's objects are to act as a resource for young people up to the age of 25 living in the Tendring district of north-east Essex by providing advice, assistance, and programmes of physical, educational and other activities. These activities are delivered as a means of:

- Advancing in life and helping young people by developing their skills, capacities and capabilities so that they can participate in society as independent, mature and responsible individuals.
- Advancing education for young people within the area of benefit.
- Relieving unemployment by supporting young people to develop employability skills and improve access to training and work opportunities.
- Providing recreational and leisure-time activities in the interests of social welfare for young people and other residents who have need by reason of youth, age, infirmity or disability, poverty, or social and economic circumstances, with a view to improving their conditions of life.

In carrying out these objects, the charity aims to provide accessible, supportive and developmental opportunities that enable young people to build confidence, improve wellbeing, and enhance their prospects for the future.

Public Benefit

The trustees are satisfied that the charity's activities during the year have directly furthered these purposes and delivered clear public benefit. Services are accessible to all young people within the area of benefit, and any private benefits arising from the charity's work are incidental and necessary to achieving its charitable aims. The trustees keep the charity's programmes under regular review to ensure they continue to meet local need and provide meaningful, measurable benefit to the community.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Raymond John Hollis

R Hollis

Trustee

Date 17/08/2026

IRL Pathways
Independent Examiner's Report to the Trustees of IRL Pathways
For The Year Ended 31 May 2026

I report to the trustees on my examination of the accounts of IRL Pathways (the Trust) for the year ended 31 May 2026.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Jamie Hooper ATT CTA
23/07/2026
166 High Street
Kelvedon
Essex
CO59JD

IRL Pathways
Statement of Financial Activities
For The Year Ended 31 May 2026

				2026
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	423	24,260	24,683
EXPENDITURE ON:				
Charitable activities:	4			
Advancement in education, employment, training		(122)	(17,512)	(17,634)
NET INCOME		301	6,748	7,049
NET MOVEMENT IN FUNDS		301	6,748	7,049
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	8	301	6,748	7,049

The notes on pages 6 to 8 form part of these financial statements.

**IRL Pathways
Statement of Financial Position
As At 31 May 2026**

				2026
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible Assets	7	-	1,227	1,227
		-	1,227	1,227
CURRENT ASSETS				
Cash at bank and in hand		301	5,521	5,822
		301	5,521	5,822
NET CURRENT ASSETS (LIABILITIES)		301	5,521	5,822
TOTAL ASSETS LESS CURRENT LIABILITIES		301	6,748	7,049
NET ASSETS		301	6,748	7,049
FUNDS OF THE CHARITY				
Restricted Funds				6,748
Unrestricted Funds				301
TOTAL FUNDS	8			7,049

On behalf of the board

Raymond John Hollis

R Hollis

Trustee

Date 17/08/2026

The notes on pages 6 to 8 form part of these financial statements.

IRL Pathways

Notes to the Financial Statements

For The Year Ended 31 May 2026

1. General Information

IRL Pathways is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1214697. The principal address is Flat 7 Rose Bank Court, Marine Parade East, Clacton-on-Sea, CO15 6AD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably.

Donations and Legacies

Donations are recognised when the charity has confirmation of the donation and it is probable that the funds will be received. Gift Aid recoverable is included when the claim can be made with reasonable certainty.

Where donations are received for a specific purpose, they are recognised as restricted income and held in a restricted fund until spent in accordance with the donor's instructions.

Legacies are recognised when the charity is notified of an impending distribution, receipt is probable, and the amount can be reliably measured. Where the amount cannot be reliably measured, the legacy is disclosed as a contingent asset.

Grants

Grants are recognised when the charity has entitlement to the funds, usually when the grant offer is communicated in writing, provided that any performance-related conditions have been met.

Grants that are subject to performance conditions are recognised as the conditions are satisfied.

Grants received for a specific project or activity are recognised as restricted income and are only expended in line with the terms of the grant.

2.3. Resources Expended

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred, and is classified under the relevant heading to reflect the nature of the activity undertaken.

Charitable Activities

Costs of charitable activities comprise all expenditure directly relating to the delivery of the charity's objectives. This includes direct costs, attributable staff costs, materials, project delivery costs, and an appropriate allocation of support costs. Where expenditure relates to a restricted fund, costs are charged to that fund in accordance with the donor's instructions.

Support Costs

Support costs are those functions that enable the charity to operate effectively but do not directly relate to a single charitable activity. These include finance, administration, IT, HR, premises, and governance. Support costs are allocated across the charity's activities on a reasonable and consistent basis, typically staff time or direct cost proportion.

Restricted Funds Expenditure

Expenditure from restricted funds is recognised only when incurred for the specific purposes for which the funds were given. Where costs relate to both restricted and unrestricted activities, they are apportioned on a reasonable and consistent basis. Any unspent restricted funds are carried forward until used in accordance with donor restrictions.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

IRL Pathways
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2026

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Donations and gifts	423	-	423
Grants	-	24,260	24,260
	423	24,260	24,683
	423	24,260	24,683

4. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 5) £	2026 Total £
Advancement in education, employment, training	14,858	2,776	17,634
	14,858	2,776	17,634

5. Support Costs

	2026 Advancement in education, employment, training £
Premises expenses	635
General administration	2,141
	2,776
	2,776

6. Average Number of Employees

Average number of employees during the year was: NIL

7. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 June 2025	1,227
As at 31 May 2026	1,227
	1,227
Net Book Value	
As at 31 May 2026	1,227
As at 1 June 2025	1,227
	1,227

IRL Pathways
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2026

8. Movement in Funds

	As at 1 June 2025	Income	Expenditure	As at 31 May 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	423	(122)	301
Restricted funds				
AEF	-	22,260	(17,512)	4,748
AEssex	-	2,000	-	2,000
Total restricted funds	-	24,260	(17,512)	6,748
Total funds	-	24,683	(17,634)	7,049

9. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

10. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

IRL Pathways
Detailed Statement of Financial Activities
For The Year Ended 31 May 2026

	2026
	Total
	funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations from individuals	423
Grants	24,260
	24,683
	24,683
EXPENDITURE ON:	
Charitable Activities:	
Advancement in education, employment, training	
Purchases	(582)
External providers	(14,045)
Travel and subsistence expenses	(231)
Rent	(635)
Insurance	(422)
Advertising and marketing costs	(285)
Training seminars and workshops	(379)
Telecommunications	(96)
Subscriptions	(331)
Bank charges	(15)
Other office costs	(613)
	(17,634)
	(17,634)
NET INCOME	7,049