

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018
for
Pathways Care Farm

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Pathways Care Farm

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for the Year Ended 31 December 2018

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Pathways Care Farm

Report of the Trustees
for the Year Ended 31 December 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide vulnerable people, those with learning difficulties, mental ill health and dementia, the opportunity to engage in activities that will stimulate, educate and enable them to live a more fulfilled life, to know they are accepted and grow in confidence;

To promote and preserve well-being by the provision of day placements in an environment that will develop the service user's own skills and abilities to help maximise their potential;

To advance education about agriculture, horticulture, animal husbandry, the environment and the rural economy to appropriate levels of ability;

To encourage the participation of the local community in the service users' progression through volunteering and associated activities, enabling local people to contribute to the well-being of all;

To support the work through the creation of sustainable community enterprises.

Grant making

The charity does not make grants and has no investment programme other than in people.

Pathways Care Farm

Report of the Trustees for the Year Ended 31 December 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2017 was special – 2018 has been specialer (quote from a farm worker) February: We artificially inseminated two of our sows: Flora, the British Lop Eared and Claire, one of our Oxford Sandy and Blacks. The next few months were interesting as we tended to the girls needs and kept them warm and well fed.

March: Like the rest of the East of England, we were hit hard by the ‘Beast from the East’. The farm looked beautiful (see above) but the pipes froze and getting water to the animals was a slow process. We had to close for a day to ensure that none of our vulnerable people had a fall. We also erected our wonderful ‘Creation Station’ which is enjoyed most days by people doing arts’n’crafts and we prepared the ground for a new rose bed which becomes more spectacular each month.

April: Lots of planting (and weeding) took place. The sensory garden was being shaped and groomed and the Kingfishers were seen most days from the bird hide. Last year’s signets had fled apart from one which couldn’t fly. The big excitement of the month was having the RSPCA come and rescue him.

May: On the day that Harry and Megan were married we had a litter of piglets, six in all. Unfortunately, Flora, who had been getting bigger and bigger and who had been pampered and overfed for months, was not in fact pregnant and has been on a diet ever since.

June: Sadly, we had two deaths this month. Erica, one of our Golden Guernsey goats, contracted a bacterial infection and died within 24 hours. Whilst she was being treated, Geoffrey, the amazing Billy and the first animal we had at the farm, developed the same problem. Despite every effort they couldn’t be saved... a very sad and difficult few days. The alpacas were shorn... always a very funny sight.

July: The market garden thrived and we started selling vegetables to Adnams for use in their pubs.

August: At one very memorable Saturday work party we laid the patio outside the future café.

October: We are blessed to have regular support from local organisations and this month a group from DWP helped us repaint the farm gates... multi-coloured! We also bought in Gorse, a beautiful young Billy to ‘do the business’ with our girls.

December: We hosted our first ever ‘Craft Fair’ which was a big success all around.

FINANCIAL REVIEW

Principal funding sources

The charity has received donations from The Edward and Ivy Rose Hood Memorial Fund, Tesco Bags of Help and many personal supporters. We are very grateful to every individual and every organisation that has supported us.

We have been successful in applying for a number of funds during the year particularly: Suffolk Community Foundation, Orbit Housing and The Mrs L D Rope Third Charitable Settlement.

Reserves policy

On an ongoing basis the Trustees consider the level of reserves they wish to retain, appropriate to the Charity’s needs and circumstances. This is based on the charity’s size and level of commitments held. The Trustees endeavour not to set aside funds unnecessarily.

The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. In doing this the Trustee’s aim to make sure that the current budget forecast and reserves levels allow the charity to continue in operation for a rolling 12 month period. This is reviewed at a minimum at two points within the financial year.

Pathways Care Farm

Report of the Trustees
for the Year Ended 31 December 2018

FUTURE PLANS

Throughout the year we have continued the renewals programme in and around the courtyard. Each month sees further improvements which add to the aesthetic appearance and the functionality of the farm buildings. As well as continuing to work on the café, kitchen and toilet areas, over the next year we aim to start converting the old farmhouse into meeting rooms, complete the pottery and the barn conversion for Donkeys. The meeting rooms can then be hired out and help us generate additional income. The pottery will be a very positive addition to our offering for farm workers and will enable people to express themselves creatively as well as reap the therapeutic benefits of working with clay.

Everything we do is for the benefit of our farm workers. The donkeys (coming in early 2019) will fit so well with our therapeutic ethos. We are always looking to add strength and diversity to the board and employ staff as required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159160

Principal address

Leonard Drive
Lowestoft
Suffolk
NR32 4WB

Trustees

Mr R Foreman	
Mr G Stevens	- resigned 14.6.18
Mr J Wicks	
Mrs J A Ward	- resigned 21.7.18
Mr T Sullivan	- appointed 22.3.18

Independent examiner

Mr G Hall
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on416/2019.....2019 and signed on its behalf by:



.....
Mr R Foreman - Trustee

Independent Examiner's Report to the Trustees of
Pathways Care Farm

Independent examiner's report to the trustees of Pathways Care Farm

I report to the charity trustees on my examination of the accounts of the Pathways Care Farm (the Trust) for the year ended 31 December 2018.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

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 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr G Hall
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date:4/6/.....2019

Pathways Care Farm

Statement of Financial Activities
for the Year Ended 31 December 2018

		Unrestricted fund	Restricted fund	31.12.18 Total funds	31.12.17 Total funds
	Not es	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		96,017	37,425	133,442	106,443
Charitable activities					
Farming		120,996	-	120,996	92,135
Trading activities	2	<u>1,738</u>	<u>-</u>	<u>1,738</u>	<u>4,766</u>
Total		218,751	37,425	256,176	203,344
 EXPENDITURE ON					
Charitable activities					
Fundraising		-	-	-	879
Farming		104,688	9,100	113,788	92,274
Charity shop		2,787	-	2,787	-
Corporate governance		1,080	-	1,080	1,080
Trading activities		<u>264</u>	<u>-</u>	<u>264</u>	<u>1,975</u>
Total		108,819	9,100	117,919	96,208
NET INCOME		109,932	28,325	138,257	107,136
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>189,649</u>	<u>3,190</u>	<u>192,839</u>	<u>85,703</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>299,581</u></u>	<u><u>31,515</u></u>	<u><u>331,096</u></u>	<u><u>192,839</u></u>

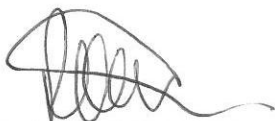
The notes form part of these financial statements

Pathways Care Farm

Balance Sheet
At 31 December 2018

		Unrestricted fund	Restricted fund	31.12.18 Total funds	31.12.17 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5	163,376	10,382	173,758	63,203
CURRENT ASSETS					
Debtors	6	-	1,000	1,000	53
Cash at bank and in hand		<u>139,395</u>	<u>30,515</u>	<u>169,910</u>	<u>133,922</u>
		139,395	31,515	170,910	133,975
CREDITORS					
Amounts falling due within one year	7	(3,190)	(451)	(3,641)	(3,257)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>136,205</u>	<u>31,064</u>	<u>167,269</u>	<u>130,718</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		299,581	41,446	341,027	193,921
CREDITORS					
Amounts falling due after more than one year	8	-	(9,931)	(9,931)	(1,082)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>299,581</u>	<u>31,515</u>	<u>331,096</u>	<u>192,839</u>
FUNDS					
Unrestricted funds	9			299,581	189,649
Restricted funds				<u>31,515</u>	<u>3,190</u>
TOTAL FUNDS				<u>331,096</u>	<u>192,839</u>

The financial statements were approved by the Board of Trustees on4-6-2019 and were signed on its behalf by:



.....
Mr R Foreman -Trustee

Pathways Care Farm

Notes to the Financial Statements for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost and 10% on cost
Farming equipment - mechanical	- 15% on cost
Farming equipment - other	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRADING ACTIVITIES

	31.12.18	31.12.17
	£	£
Charity shop income	<u>1,738</u>	<u>4,766</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.18	31.12.17
General staff	<u>9</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Farming equipment - mechanical £	Farming equipment - other £	Totals £
COST					
At 1 January 2018	-	43,998	21,620	9,834	75,452
Additions	<u>80,000</u>	<u>31,854</u>	<u>7,100</u>	<u>1,773</u>	<u>120,727</u>
At 31 December 2018	<u>80,000</u>	<u>75,852</u>	<u>28,720</u>	<u>11,607</u>	<u>196,179</u>
DEPRECIATION					
At 1 January 2018	-	7,166	3,898	1,185	12,249
Charge for year	<u>-</u>	<u>4,080</u>	<u>3,999</u>	<u>2,093</u>	<u>10,172</u>
At 31 December 2018	<u>-</u>	<u>11,246</u>	<u>7,897</u>	<u>3,278</u>	<u>22,421</u>
NET BOOK VALUE					
At 31 December 2018	<u>80,000</u>	<u>64,606</u>	<u>20,823</u>	<u>8,329</u>	<u>173,758</u>
At 31 December 2017	<u>-</u>	<u>36,832</u>	<u>17,722</u>	<u>8,649</u>	<u>63,203</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Other debtors	<u>1,000</u>	<u>53</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Social security and other taxes	802	605
Other creditors	1,308	1,121
Accrued expenses	1,080	1,080
Deferred capital grants	<u>451</u>	<u>451</u>
	<u><u>3,641</u></u>	<u><u>3,257</u></u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.18	31.12.17
	£	£
Deferred capital grants	<u><u>9,931</u></u>	<u><u>1,082</u></u>

9. MOVEMENT IN FUNDS

	At 1.1.18	Net movement in funds	At 31.12.18
	£	£	£
Unrestricted funds			
General fund	189,649	109,932	299,581
Restricted funds			
Restricted fund	3,190	28,325	31,515
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>192,839</u></u>	<u><u>138,257</u></u>	<u><u>331,096</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	218,751	(108,819)	109,932
Restricted funds			
Restricted fund	37,425	(9,100)	28,325
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>256,176</u></u>	<u><u>(117,919)</u></u>	<u><u>138,257</u></u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	70,053	119,596	189,649
Restricted Funds			
Restricted fund	15,650	(12,460)	3,190
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>85,703</u>	<u>107,136</u>	<u>192,839</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,392	(70,796)	119,596
Restricted funds			
Restricted fund	12,952	(25,412)	(12,460)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>203,344</u>	<u>(96,208)</u>	<u>107,136</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	70,053	229,528	299,581
Restricted funds			
Restricted fund	15,650	15,865	31,515
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>85,703</u>	<u>245,393</u>	<u>331,096</u>

Pathways Care Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	409,143	(179,615)	229,528
Restricted funds			
Restricted fund	<u>50,377</u>	<u>(34,512)</u>	<u>15,865</u>
TOTAL FUNDS	<u>459,520</u>	<u>(214,127)</u>	<u>245,393</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

11. GRANTS

Donor	Purpose	Fund	£
Suffolk Community Foundation	Set up therapeutic workshops	Restricted	3,500
Suffolk Community Foundation	Older people PCF experience	Restricted	2,500
Orbit Group	Mental health	Restricted	9,800
Suffolk Community Foundation	Early Dementia	Restricted	4,750
Groundwork UK	Nature trail	Restricted	4,000
Suffolk Community Foundation	Ex - offenders' workshop	Restricted	9,068
Suffolk Community Foundation	Learning advisor lead	Restricted	3,807
TOTAL GRANTS INCOMING			<u><u>37,425</u></u>

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	96,017	93,491
Grants	<u>37,425</u>	<u>12,952</u>
	133,442	106,443
Trading activities		
Charity shop income	1,738	4,766
Charitable activities		
Service user fees	<u>120,996</u>	<u>92,135</u>
Total incoming resources	256,176	203,344
EXPENDITURE		
Charitable activities		
Wages	51,426	13,374
Pensions	364	-
Hire of plant and machinery	25	1,282
Farm maintenance	13,733	19,219
Farming equipment	1,489	3,168
Livestock costs	7,839	5,613
Farming expenses	2,686	-
Fundraising expenses	<u>-</u>	<u>1,623</u>
	77,562	44,279
Trading activities		
Rent	-	2,145
Rates and water	-	(321)
Light and heat	-	25
Advertising	<u>264</u>	<u>126</u>
	264	1,975
Support costs		
Management		
Wages	16,475	32,710
Pensions	114	34
Rates and water	5,016	1,139
Insurance	922	957
Light and heat	3,323	3,257
Administration costs	2,078	1,718
Postage and stationery	574	657
Professional fees	-	435
Staff training	604	625
Travel and subsistence	<u>912</u>	<u>339</u>
	30,018	41,871

This page does not form part of the statutory financial statements

Pathways Care Farm

Detailed Statement of Financial Activities
for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
Finance		
Bank charges	353	96
Depreciation		
Improvements to property	3,880	3,597
Farming equipment - mechanical	4,000	3,243
Farming equipment - other	<u>1,842</u>	<u>1,147</u>
	<u>9,722</u>	<u>7,987</u>
Total resources expended	117,919	96,208
	<hr/>	<hr/>
Net income	<u>138,257</u>	<u>107,136</u>