

Charity Registration No. 1164920

Company Registration No. 09110417 (England and Wales)

PATHWAYS FOR ALL PEOPLE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2026



PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
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**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Trustees	Miss Andrea Potts Ms Michele Alexander Mr Neil Pryce	(Appointed 10 February 2026)
Secretary	Karen Ager	
Charity number	1164920	
Company number	09110417	
Registered office	7 Woodland Avenue Bournemouth BH5 2DJ	

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE PERIOD ENDED 31 MAY 2026

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

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 Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Pathways for All People remains steadfast in its commitment to motivating individuals to overcome addiction and address emotional and mental health issues. The organisation focuses on helping residents face various barriers, progress, and manage fulfilling, constructive lives. Upon acceptance into our homes, residents are assigned a key worker and mentor to support them in reviewing personal life skills, facilitating future life opportunities. Our services cater to individuals between the ages of 18-64, encouraging the initiation of new, constructive lives. Participants retain their benefits, and we provide budgeting support, various workshops, life skills, and counselling.

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

Achievements and performance

Between August 2025 and May 2026, Pathways for All People continued to provide supported accommodation and person-centred recovery services to adults experiencing homelessness, addiction, poor mental health and multiple disadvantage. During the period, 67 residents were supported. Of these, 45 successfully moved on to independent accommodation, supported housing, rehabilitation, family homes or other appropriate settings, while 22 remain in Pathways accommodation and continue working towards recovery and independence.

**PATHWAYS FOR ALL PEOPLE
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026**

Female Residents

Pathways supported 12 female residents: 5 remain in Pathways accommodation and 7 have moved on or transferred to appropriate accommodation.

Age profile:

18–30: 7

31–40: 3

51–64: 1

Ethnic origin:

White: 11

Mixed: 1

Presenting needs:

Mental health: 12

Physical health: 6

Substance misuse: 12

Current Female Residents – 5 – Progress and Support

- A resident who relapsed after living independently is receiving emotional support and recovery planning while stabilising her mental health and substance misuse. With ongoing support from Pathways, she is helping rebuild routine, confidence, and stability.
- A resident who completed residential rehabilitation is maintaining recovery while on probation. She is rebuilding healthy boundaries, independence and confidence, drawing on her hairdressing experience as she works towards employment and independent accommodation.
- A resident discharged from hospital after an assault and with significant mental health needs is receiving structured recovery planning, emotional support, and encouragement to engage with appropriate services, with improving confidence and wellbeing.
- A former street-homeless resident who completed rehabilitation is maintaining sobriety, developing daily living skills, and preparing for independent accommodation and future employment, building on health and social care training.
- A resident who had completed rehabilitation and previous supported accommodation is strengthening recovery and confidence while receiving life-skills coaching, exploring hospitality employment, and preparing for move-on with the support of a housing officer.

Female Residents – 7 – Outcomes While Moving On

- One female resident stabilised her mental health and medication and returned to her family, where she continues recovery with their support.
- Another resident experiencing alcohol and drug-related difficulties was supported into emergency accommodation and appropriate services and now continues recovery in a homeless unit.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026**

- A resident whose repeated relapses affected her recovery and the safety of others was supported to leave Pathways and access more appropriate recovery support.
- A female resident joined us while requiring significant emotional support and guidance and managed to regain confidence and stability and moved in with a friend while preparing to begin university in Wales.
- Another resident, after completing her residential rehabilitation, strengthened her recovery and independent-living skills and moved to live with her brother, reconnecting with family.
- Following long-term substance, anxiety, and depression, a female resident returned to her family after making positive progress in recovery and wellbeing.
- A returning resident strengthened recovery and daily-living skills, moved in with her sister and secured local employment as a salesperson.

Male Residents

Pathways supported 55 male residents: 17 remain in Pathways accommodation and 38 have moved on or transferred to appropriate accommodation.

Age profile:

18–30: 14

31–40: 18

41–50: 18

51–64: 5

Ethnic origin:

White: 48

Black: 3

Mixed: 2

South African: 1

Asian: 1

Presenting needs:

Mental health: 52

Physical health: 32

Substance misuse: 54

Current Male Residents – 17 – Progress and Support

- Following years of alcohol and cocaine misuse and anxiety, one resident is attending Alcoholics Anonymous several times weekly, working through the Twelve Steps with his sponsor and building confidence for independent living.

PATHWAYS FOR ALL PEOPLE
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

- A resident affected by homelessness, severe anxiety and trust issues is developing confidence and social skills through mentoring, life-skills coaching and one-to-one support while working towards suitable accommodation.
- A resident with longstanding alcohol and drug dependency and chronic mental health difficulties is engaging with Alcoholics Anonymous, Twelve Step recovery and ongoing support to manage anxiety and prepare for independent living.
- A resident recovering from alcohol and drug misuse is making positive progress through recovery support and practical guidance while working towards independent accommodation.
- A resident with a history of offending linked to addiction is engaging with Pathways, probation and criminal justice services through mentoring, budgeting, fellowship meetings and recovery planning while working towards suitable accommodation.
- A resident with substance misuse, ADHD and anxiety is developing healthier routines, engaging positively with recovery and strengthening the life skills needed for independence and stability.
- A resident experiencing ADHD, anxiety and addiction is making steady recovery progress through structured key work and encouragement while preparing for independent accommodation.
- Following residential rehabilitation for ketamine and stimulant misuse, one resident is maintaining sobriety, rebuilding confidence and preparing for independent living while addressing previous offending behaviour.
- After repeated cycles of addiction and rehabilitation, one resident has achieved his longest period of sobriety and continues progressing towards independent living through structured recovery support.
- A resident with longstanding substance misuse and complex emotional needs is rebuilding confidence through emotional support and recovery planning while preparing to move closer to family and continue his recovery.
- A resident with significant mental health needs and long-term alcohol dependency is receiving emotional support and recovery planning while engaging with mental health services and preparing for independent accommodation.
- A resident with a history of heroin and crack cocaine addiction and offending behaviour is receiving recovery, budgeting and practical support to address previous convictions, rebuild independence and work towards stability.
- A resident affected by longstanding alcohol dependency, anxiety, depression and childhood trauma is strengthening his recovery through emotional support, recovery planning and fellowship meetings while preparing for greater independence.
- A resident experiencing anxiety, depression and substance misuse is making positive recovery progress through mentoring and encouragement while preparing for independent accommodation and future employment.
- A resident with longstanding alcohol, cocaine and party drug addiction, low self-esteem and depression is building confidence through one-to-one support and positive reinforcement while preparing to move closer to family and continue recovery.
- A resident with bipolar disorder, addiction and previous psychiatric admissions is making steady progress through structured key work, emotional support and engagement with treatment services to maintain wellbeing and long-term recovery.

- A resident released from prison and on probation, with mental health challenges and low self-esteem, is rebuilding confidence through emotional support, recovery planning and practical guidance while preparing for independent living.

Male Residents – 38 – Outcomes After Moving On

- Following family breakdown and loss of accommodation, one resident struggled to engage consistently but received continued encouragement and recovery support. He has since returned to his partner and children, rebuilt family relationships and resumed work as a roofer.
- A resident who experienced repeated relapses after rehabilitation was supported through a relapse shortly before moving into his own flat. Pathways continued helping him develop greater recovery insight as he works towards long-term stability.
- Following the loss of his daughter and years of anxiety and addiction, one resident achieved sustained sobriety for the first time, moved into his own flat and secured part-time work at a local golf course.
- Following unresolved trauma after his mother's death, one resident received recovery planning and emotional support before being transferred to specialist rehabilitation and a recovery-focused dry house for more intensive support.
- After Christian rehabilitation, one resident rebuilt relationships with his partner and sons, moved in with his partner, continues supporting his father and attending church, and is gradually returning to painting and decorating work.
- A resident with longstanding addiction and complex mental health needs was supported to engage with mental health services, successfully apply for Personal Independence Payment and move into more appropriate supported accommodation with specialist support.
- Following career loss and relapse, one resident rebuilt confidence through recovery support and move-on planning. He has moved into rented accommodation in Wales near his family and is exploring employment with his partner.
- Following a serious fall affecting his physical and mental wellbeing, one resident rebuilt confidence, moved into his own flat and continues chairing Alcoholics Anonymous meetings while supporting others in recovery.
- A resident with significant trauma and complex mental health needs made excellent recovery progress, recovered from a serious leg injury, attended a faith retreat in Rome and secured local accommodation. He is preparing for church outreach and missionary work while strengthening family relationships.
- A resident affected by addiction and housing instability rebuilt confidence and independence through recovery and practical support. He has moved in with his girlfriend and continues teaching golf, combining employment with greater stability.
- Following unresolved trauma after his mother's death, one resident engaged in recovery planning and emotional support before being transferred to specialist rehabilitation and a recovery-focused dry house for further therapeutic support.
- A resident experiencing homelessness and supporting his seriously ill mother received recovery support, practical guidance and housing assistance. He has since moved to a Christian dry house, remaining close to his mother while continuing recovery.

PATHWAYS FOR ALL PEOPLE
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

- After years of addiction and repeated rehabilitation, one resident made positive progress through structured recovery support and vocational development. He continues training as an apprentice electrician, strengthening his prospects for employment and independence.
- Following prolonged isolation and addiction, one resident strengthened his recovery and confidence through emotional and practical support. He has since moved into a private flat with Dave Wells, achieving greater independence and stability.
- A resident with complex mental health needs and offending history developed greater stability and confidence through structured support. He has moved in with his partner and is working towards employment by overseeing a flower stall in Poole.
- Following prolonged substance misuse and unresolved grief, one resident developed healthier routines and resilience through emotional and recovery support. After a month in hospital with gallbladder problems, he rebuilt relationships with his parents and daughter, regained his driving licence and obtained a car, increasing his independence.
- A resident with alcohol dependency, poor mental health and housing instability strengthened his recovery and independent-living skills through key work, mentoring and fellowship engagement. He has returned to Basingstoke to be near his parents while continuing mental health support and recovery.
- A resident affected by homelessness and long-term alcohol misuse rebuilt confidence, reconnected with family and engaged with recovery services. Following a relapse and eviction due to sustained substance misuse and risks to others, he continues to require appropriate recovery support.
- A resident with alcohol dependency, depression and liver disease developed greater self-awareness and confidence through recovery and practical support. He has since left Pathways to support his ageing mother.
- Following relationship breakdown, depression and alcohol and cocaine dependency, one resident received daily mentoring, counselling, Twelve Step support, budgeting and employment guidance. Despite relapses, he remained engaged, secured building-trade employment and moved into a flat with his girlfriend, rebuilding stability, independence and family life.
- Following rehabilitation and relapse, one resident rebuilt stability with Pathways and transferred to accommodation offering additional peer support. He has since moved into his own local flat and continues working towards independence.
- Following rehabilitation, one resident rebuilt confidence through recovery planning and practical support, secured drainage work in his hometown and returned to live with family while developing greater independence.
- One resident engaged positively with Pathways and became a valued community member. Sadly, he died unexpectedly after leaving the service and is remembered fondly by staff and fellow residents.
- Following rehabilitation, homelessness and long-term cocaine, crack cocaine and gambling addiction, one resident experienced a relapse. Pathways supported his return to Birmingham, where he continues recovery close to family.
- A resident rebuilding his life after addiction made positive progress before an unexpected relapse. Pathways encouraged continued treatment engagement, and he has returned to specialist support to pursue sustained recovery.

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

- Following residential rehabilitation, one resident engaged positively with recovery planning and practical support, building confidence and stability while continuing to work towards his long-term recovery and independence.
- Following his first period of recovery, one resident rebuilt confidence through mentoring and practical guidance, prepared for employment and has secured local work as a consultant, strengthening his independence.
- After struggling to maintain recovery independently, one resident achieved greater stability through structured support and recovery planning. He has returned to London, moved into his own flat and continues receiving mental health support.
- Following rehabilitation, one resident strengthened his confidence and daily-living skills before returning to Essex to support his mother during his father's serious illness, while continuing his recovery progress.
- Following rehabilitation, one resident rebuilt confidence and family relationships, then returned to the North of England, secured building work with his brother, found stable accommodation and re-established contact with his son.
- Following rehabilitation, one resident made encouraging recovery progress before relapsing and losing his accommodation. Pathways continues encouraging engagement with recovery services as he works towards renewed stability and long-term sobriety.
- A resident experiencing homelessness, anxiety and financial difficulties developed confidence and independence through practical support, budgeting and recovery planning. He has moved to a flat near London, closer to his children, rebuilding family relationships while continuing recovery.
- Following rehabilitation, one resident rebuilt confidence through recovery planning and move-on support. He has moved into his own flat and secured full-time employment organising entertainment events, providing greater stability and structure.
- A resident committed to recovery and boxing developed greater independence through practical support and encouragement. He has moved into his own flat and secured roofing employment, strengthening his long-term stability.
- Following marital breakdown and homelessness, one resident rebuilt confidence through recovery planning and practical guidance. He has moved into a local flat with a friend and continues building on his progress towards independence.
- Following relapse and homelessness after rehabilitation, one resident rebuilt confidence through recovery and practical support. He has secured work as a car mechanic in Hampshire and moved into shared accommodation, progressing towards stability and independence.
- A resident with complex mental health needs engaged positively with emotional support and worked towards greater independence. He has relocated to Southampton and continues building on his progress.
- Following imprisonment and previous recovery-sector work, one resident rebuilt his independence through ongoing support and employment preparation. He has moved into his own flat and secured work with Vita Nova, supporting drama groups and community workshops while continuing his recovery.

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026**

Financial review

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 governed by the Memorandum and articles of association of 1 July 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Miss Andrea Potts

Ms Michele Alexander

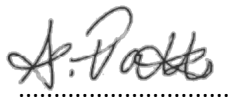
Mr Martin Lane (Resigned 10 February 2026)

Mr Neil Pryce (Appointed 10 February 2026)

Trustees are appointed by invitation of the serving trustees.

Karen Ager oversees the daily running of Pathways for All People with direction from the trustees.

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



.....
Miss Andrea Potts

Trustee

Dated: 10 September 2026

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PATHWAYS FOR ALL PEOPLE**

I report to the trustees on my examination of the financial statements of Pathways for all People (the charity) for the period ended 31 May 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

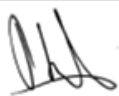
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....
Philip Clark FCCA
Independent examiner

TC Group
6th Floor Kings House
9-10 Haymarket
London
SW1Y 4BP

Dated: 10.09.2026.....

**PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE PERIOD ENDED 31 MAY 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income from:							
Donations and legacies	3	2,264	69,670	71,934	18,207	39,716	57,923
Charitable activities	4	-	173,472	173,472	-	241,492	241,492
Investments	5	213	-	213	442	-	442
Total income		<u>2,477</u>	<u>243,142</u>	<u>245,619</u>	<u>18,649</u>	<u>281,208</u>	<u>299,857</u>
Expenditure on:							
Charitable activities	6	7,776	214,298	222,074	47,016	263,919	310,935
Other expenditure	10	520	-	520	-	-	-
Total expenditure		<u>8,296</u>	<u>214,298</u>	<u>222,594</u>	<u>47,016</u>	<u>263,919</u>	<u>310,935</u>
Net income/(expenditure)		(5,819)	28,844	23,025	(28,367)	17,289	(11,078)
Transfers between funds		-	-	-	11,290	(11,290)	-
Net movement in funds	7	(5,819)	28,844	23,025	(17,077)	5,999	(11,078)
Reconciliation of funds:							
Fund balances at 1 August 2025		11,754	52,935	64,689	28,831	46,936	75,767
Fund balances at 31 May 2026		<u>5,935</u>	<u>81,779</u>	<u>87,714</u>	<u>11,754</u>	<u>52,935</u>	<u>64,689</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MAY 2026

		2026		2025	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,681		520
Current assets					
Debtors	13	10,569		9,835	
Cash at bank and in hand		81,624		60,030	
		92,193		69,865	
Creditors: amounts falling due within one year	14	(6,160)		(5,696)	
Net current assets			86,033		64,169
Total assets less current liabilities			87,714		64,689
The funds of the charity					
Restricted income funds	15	81,779		52,935	
Unrestricted funds	16	5,935		11,754	
		87,714		64,689	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 May 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 10 September 2026



Miss Andrea Potts
Trustee

Company registration number 09110417 (England and Wales)

1 Accounting policies

Charity information

Pathways for all People is a private company limited by guarantee incorporated in England and Wales. The registered office is 7 Woodland Avenue, Bournemouth, BH5 2DJ.

1.1 Reporting period

The company's reporting period has been shortened to 31 May 2026 for the purposes of improving the reporting timeline process by avoiding a period when relevant stakeholders may not be available and for this reason the comparative amounts presented in the financial statements (including related notes) are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 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.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 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.

Donations represent the value received or receivable from donors.

1 Accounting policies

(Continued)

Income from charitable activities represents housing benefit received towards the accommodation of beneficiaries and payments towards services provided as treatment for beneficiaries.

1.6 Expenditure

All expenditure is recognised once there is a legal constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Resources are expended on the upkeep and running of the accommodation and provision of treatment for beneficiaries.

1.7 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:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance
Computers	3 years straight line

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.

1.8 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).

1.9 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 Accounting policies

(Continued)

1.10 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.

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.

1.11 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

1 Accounting policies

(Continued)

1.12 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees there are no significant judgements or areas of estimation uncertainty.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2026	2026	2026	2025
	£	£	£	£
Donations from individuals	2,000	-	2,000	2,707
Donations from companies, trusts and similar proceeds	264	69,670	69,934	55,216
	<u>2,264</u>	<u>69,670</u>	<u>71,934</u>	<u>57,923</u>
For the period ended 31 May 2026	<u>18,207</u>	<u>39,716</u>		<u>57,923</u>

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

4 Income from charitable activities

	2026	2025
	£	£
Social inclusion	173,472	241,492
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	213	442
	<u> </u>	<u> </u>

6 Expenditure on charitable activities

	2026 £	2025 £
Depreciation and impairment	348	130
Social inclusion	221,726	310,805
	<u> </u>	<u> </u>
	222,074	310,935
	<u> </u>	<u> </u>
	222,074	310,935
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	7,776	47,016
Restricted funds	214,298	263,919
	<u> </u>	<u> </u>
	222,074	310,935
	<u> </u>	<u> </u>

7 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	348	130
Loss on disposal of tangible fixed assets	520	-
	<u> </u>	<u> </u>

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

No trustees have received any reimbursed expenses from the charity during the year.

9 Employees

There were no employees during the year.

10 Other expenditure

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net loss on disposal of tangible fixed assets	520	-

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

12 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 August 2025	1,789	3,315	-	5,104
Additions	-	-	2,029	2,029
Disposals	(1,789)	(3,315)	-	(5,104)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 May 2026	-	-	2,029	2,029
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation and impairment				
At 1 August 2025	1,635	2,949	-	4,584
Depreciation charged in the period	-	-	348	348
Eliminated in respect of disposals	(1,635)	(2,949)	-	(4,584)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 May 2026	-	-	348	348
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carrying amount				
At 31 May 2026	-	-	1,681	1,681
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2025	154	366	-	520
	<u>154</u>	<u>366</u>	<u>-</u>	<u>520</u>

13 Debtors

	2026	2025
	£	£
Amounts falling due within one year:		
Other debtors	10,569	9,835
	<u>10,569</u>	<u>9,835</u>

14 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	40	-
Other creditors	-	(1)
Accruals and deferred income	6,120	5,697
	<u>6,160</u>	<u>5,696</u>

PATHWAYS FOR ALL PEOPLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2026

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2025	Incoming resources	Resources expended	Transfers	At 31 May 2026
	£	£	£	£	£
DIY and Maintenance	-	30,900	(12,591)	-	18,309
Helping clients develop	-	6,620	(3,923)	-	2,697
Subcontract, salaries, staff costs	-	32,150	(58,775)	26,625	-
Housing benefit	52,935	173,472	(139,009)	(26,625)	60,773
	<u>52,935</u>	<u>243,142</u>	<u>(214,298)</u>	<u>-</u>	<u>81,779</u>

Previous year:	At 1 August 2024	Incoming resources	Resources expended	Transfers	At 31 July 2025
	£	£	£	£	£
DIY and Maintenance	10,660	15,000	(31,229)	5,569	-
Helping clients develop	-	9,816	(19,489)	9,673	-
Subcontract, salaries, staff costs	-	14,900	(16,475)	1,575	-
Publicity and printing	83	-	(700)	617	-
Housing benefit	36,193	241,492	(196,026)	(28,724)	52,935
	<u>46,936</u>	<u>281,208</u>	<u>263,919</u>	<u>(11,290)</u>	<u>52,935</u>

PATHWAYS FOR ALL PEOPLE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2026

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2025	Incoming resources	Resources expended	Transfers	At 31 May 2026
	£	£	£	£	£
General funds	11,754	2,477	(8,296)	-	5,935
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2024	Incoming resources	Resources expended	Transfers	At 31 July 2025
	£	£	£	£	£
General funds	28,831	18,649	(47,016)	11,290	11,754
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 May 2026:			
Tangible assets	1,681	-	1,681
Current assets/(liabilities)	4,254	81,779	86,033
	<u> </u>	<u> </u>	<u> </u>
	5,935	81,779	87,714
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 July 2025:			
Tangible assets	520	-	520
Current assets/(liabilities)	11,234	52,935	64,169
	<u> </u>	<u> </u>	<u> </u>
	11,754	52,935	64,689
	<u> </u>	<u> </u>	<u> </u>

18 Related party transactions

There were no disclosable related party transactions during the period (2025 - none).