Charity registration number: 1159160

PATHWAYS CARE FARM
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Holy Brook Associates Ltd

Pathways Care Farm
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Pathways Care Farm
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

- To provide people: those living with learning difficulties; mental ill-health; brain injury; or 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 wellbeing by the provision of day placements in an environment that will develop the farm workers' (service users') 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 farm workers' progression through volunteering and associated activities, enabling local people to contribute to the wellbeing of all;
- To support the work through the creation of sustainable community enterprises.

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.

Grant making

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

Achievements and Performance

Main Achievements

Brand and vision: We gathered comments from people connected to the farm. Many people said: Community; Social; Kind; Caring; Diverse; Inspirational. One quote was "A place where I can be me". The process helped us formulate the vision statement on the previous page. The new logo followed.

Christmas meal: Not everyone enjoys loving companionship at Christmas. We therefore prepared a wonderful three course Christmas meal, enjoyed by over 30 people in the café on the Sunday before December. One recipient said: "Without doubt, that's the highlight of my Christmas".

Accessible picnic tables: Seeing the need, we designed and produced a wheelchair accessible picnic table. Councillor George King subsequently commissioned us to build another for a neglected local community space. One comments received from a local resident: "This is so inclusive and well made. Why has nobody done it before!"

Café based events: Valentine's day cakes, Mother's day Afternoon Tea, Easter egg hunt, Spring craft fair, Christmas craft fair.

Alpine challenge: Convex insurance made a generous donation to the charity, then a team of 30 people staff, completed the two peaks Alpine Challenge in two days, to raise £2000 for Pathways.

Courses: As well as regular courses in horticulture or carpentry, Maja ran a very successful foraging session and Joe ran a highly practical tree grafting one.

Bird report: Each year Gaius Hawes, produces a report of the birds, wildlife and fauna he records. This year he wrote: "I have been encouraged by the abundance and diversity of wildlife in the area and although surrounded by major road systems it is like an oasis for wildlife." 100 species of birds in total since we started and 62 individual species in 2025 alone.

Animals: Present numbers are, Goats (12) including additions to the herd this year, Bert (Ernie sadly died in August), Marge, Bart and Lisa, Alpacas (5), Donkeys (2), Rabbit (1), Guinea pigs (4), Pigs (2), Ducks (7), and Chickens (18).

Retirement: Sadly we lost two long serving volunteers to retirement, Dennis, and Rob. Thank you for many years of faithful caring... enjoy the rest!

Occupational Therapist report: Mary-Jane Boswell Pathways has taken social farming to a remarkable level. By focusing on individual strengths and embracing diversity, they have grown into a place where people don't just exist, they thrive.

Quotes

"Pathways has saved my husband's life. The structure, support and compassion, provided by the amazing volunteers, has given him something to look forward to and has made a truly life changing difference not only for him, but for our entire family."

"Pathways has had a huge impact not just on my son's life, but on so many others. I've seen the farm's work first-hand, it's a place where people are treated with dignity, encouraged to grow, and given the space and support to thrive."

"What stands out is the quiet excellence with which they operate. There is no fanfare, no self-promotion—just a deep commitment to doing good, consistently."

Financial Review

Financial Position

The Trustees set the level of reserves to meet the Charity's needs and ensure that funds are not held unnecessarily. The aim is to allow the charity to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The level of reserves are set to allow the charity to continue operating for a rolling six month period, based on the current budget forecast. This position is reviewed at least twice during the financial year.

In the past year the charity has been successful in applying for a number of grants, particularly Suffolk Community Foundation, East Suffolk Council and the Albert Gubay Foundation. We have also received generous donations from Convex and the Sotterley Estate.
We are very grateful to every individual and every organisation that has supported Pathways Care Farm through buying our produce, attending events and encouraging us with your generosity. We are also overwhelmed with the incredible service we receive daily from our dedicated and caring staff and volunteers. We could not exist without you.

The future

This year has been one of planning, growth and development.

There have been a number of events where the general public has been able to access the farm, enjoy tours and see, close-up, what we do. This has resulted in the sale of more cake, more volunteer applications and more understanding of our ethos and values.
The atmoshere in the café is wonderful and so welcoming. Seeing more indivuals trained and thriving in the kitchen and front-of
house, is thrilling.

Amongst our farm workers there has been an increased enthusiasm for woodwork and the creativity that comes from that team.
We are accredited and have gained planning consent to become a Learning Centre.

We have a new logo, vision statement, and website. These have provided a fresh perspective and we are now planning and creating a structure that is sustainable for the next phase. It's been a good year and we are excitedabout the next.

Structure, Governance and Management

Governing Document

The charity is incorporated as a Charitable Incorporated Organisation and is controlled by its governing document, a Constitution

Reference and Administrative Details

Trustees

Mr Joshua Wicks - Chair
Ms Sadie Lofthouse
Ms Eleanor Brown
Mr Simon Paylor

Charity Number

1159160

Principal Address

Pathways Care Farm
Leonard Drive
Lowestoft
Suffolk
NR32 4WB

Independent Examiner

Rachel Eden FCMA
Holy Brook Associates Ltd
Curious Lounge
Reading
Berkshire
RG11NH

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

Mr Joshua Wicks

Trustee
20/09/2026

Pathways Care Farm
Independent Examiner's Report to the Trustees of Pathways Care Farm
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Pathways Care Farm (the Trust) for the year ended 31 December 2025.

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

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, 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 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.

Rachel Eden FCMA

20/09/2026
Curious Lounge
Reading
Berkshire
RG11NH

Pathways Care Farm
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	98,525	56,019	154,544	100,618
Charitable activities:					
Charitable Activities		294,566	-	294,566	218,465
Other trading activities	**4**	1,185	-	1,185	10,678
Investments	**5**	3,790	-	3,790	3,998
Other	**6**	8,205	-	8,205	11,295
		406,271	56,019	462,290	345,054
EXPENDITURE ON:					
Raising funds	**8**	(7,806)	-	(7,806)	(14,740)
Charitable activities:	**8**				
Charitable Activities		(251,540)	(53,891)	(305,431)	(299,265)
		(259,346)	(53,891)	(313,237)	(314,005)
NET INCOME		146,925	2,128	149,053	31,049
NET MOVEMENT IN FUNDS		146,925	2,128	149,053	31,049
RECONCILIATION OF FUNDS:					
Total funds brought forward		417,294	17,567	434,861	403,812
TOTAL FUNDS CARRIED FORWARD	**18**	564,219	19,695	583,914	434,861

The notes on pages 9 to 16 form part of these financial statements.

Pathways Care Farm
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	17,763	82,855	100,618
Charitable activities:				
Charitable Activities		218,465	-	218,465
Other trading activities	**4**	10,678	-	10,678
Investments	**5**	3,998	-	3,998
Other	**6**	11,295	-	11,295
		262,199	82,855	345,054
EXPENDITURE ON:				
Raising funds	**8**	(14,740)	-	(14,740)
Charitable activities:	**8**			
Charitable Activities		(210,699)	(88,566)	(299,265)
		(225,439)	(88,566)	(314,005)
NET INCOME		36,760	(5,711)	31,049
NET MOVEMENT IN FUNDS		36,760	(5,711)	31,049
RECONCILIATION OF FUNDS:				
Total funds brought forward		380,534	23,278	403,812
TOTAL FUNDS CARRIED FORWARD	**18**	417,294	17,567	434,861

The notes on pages 9 to 16 form part of these financial statements.

Pathways Care Farm
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Intangible Assets		3,370	-	3,370	-
Tangible Assets	**13**	428,091	-	428,091	427,392
		431,461	-	431,461	427,392
CURRENT ASSETS					
Debtors	**14**	10,957	-	10,957	2,077
Cash at bank and in hand		294,032	19,695	313,727	179,120
		304,989	19,695	324,684	181,197
Creditors: Amounts Falling Due Within One Year	**15**	(3,285)	-	(3,285)	(4,782)
NET CURRENT ASSETS (LIABILITIES)		301,704	19,695	321,399	176,415
TOTAL ASSETS LESS CURRENT LIABILITIES		733,165	19,695	752,860	603,807
Creditors: Amounts Falling Due After More Than One Year	**16**	(168,946)	-	(168,946)	(168,946)
NET ASSETS		564,219	19,695	583,914	434,861
FUNDS OF THE CHARITY					
Restricted Funds				19,695	17,567
Unrestricted Funds				564,219	417,294
TOTAL FUNDS	**18**			583,914	434,861

The financial statements were approved by the board of trustees on 20 September 2026 and were signed on its behalf by:

Mr Joshua Wicks

Trustee

The notes on pages 9 to 16 form part of these financial statements.

1. General Information

Pathways Care Farm is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1159160. The principal address is Pathways Care Farm, Leonard Drive, Lowestoft, Suffolk, NR32 4WB.

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

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.
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.3. Resources Expended

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.
The charity has creditors which are measured at settlement amounts less any trade discounts.
The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £500. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	1%
Leasehold	1%
Plant & Machinery	15%
Motor Vehicles	20%
Fixtures & Fittings	20%
Computer Equipment	20%

2.5. 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

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	83,015	-	83,015
Gift aid	521	-	521
Grants	14,989	56,019	71,008
	98,525	56,019	154,544

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	16,774	-	16,774
Gift aid	989	-	989
Grants	-	82,855	82,855
	17,763	82,855	100,618

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Income from other trading activities	1,185	1,392
Fundraising events	-	857
Shop income	-	8,429
	1,185	10,678

5. **Investment Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Interest on short-term deposits	3,790	3,998

6. **Other Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Other income type A	8,205	11,295

7. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	29,281	28,309

8. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 9)	2025 Total
	£	£	£
Raising funds	7,806	-	7,806
Charitable Activities	78,893	226,538	305,431
	86,699	226,538	313,237

	Activities undertaken directly	Support costs (see note 9)	2024 Total
	£	£	£
Raising funds	14,740	-	14,740
Charitable Activities	70,139	229,126	299,265
	84,879	229,126	314,005

9. **Support Costs**

	2025 Charitable Activities	2024 Charitable Activities
	£	£
Employee costs	188,413	190,315
Premises expenses	14,463	24,962
General administration	19,911	11,256
Depreciation	3,676	2,533
Interest payable	75	60
	226,538	229,126

10. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	420	360
Other assurance services	960	960
	1,380	1,320

Figures do not include non-recoverable VAT

11. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	190,000	180,700
Social security costs	8,084	9,288
Other pension costs	3,459	7,928
	201,543	197,916

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. **Average Number of Employees**

Average number of employees during the year was: 8 (2024: 8)

13. **Tangible Assets**

	Land & Property			
	Freehold	Leasehold	Plant & Machinery	Motor Vehicles
	£	£	£	£
Cost				
As at 1 January 2025	80,000	403,857	81,958	-
Additions	4,364	14,586	-	14,400
As at 31 December 2025	84,364	418,443	81,958	14,400
Depreciation				
As at 1 January 2025	5,203	82,935	55,631	-
Provided during the period	800	18,939	6,775	1,920
As at 31 December 2025	6,003	101,874	62,406	1,920
Net Book Value				
As at 31 December 2025	78,361	316,569	19,552	12,480
As at 1 January 2025	74,797	320,922	26,327	-

	Computer Equipment	Total
	£	£
Cost		
As at 1 January 2025	7,229	573,044
Additions	-	33,350
As at 31 December 2025	7,229	606,394
Depreciation		
As at 1 January 2025	5,252	149,021
Provided during the period	848	29,282
As at 31 December 2025	6,100	178,303
Net Book Value		
As at 31 December 2025	1,129	428,091
As at 1 January 2025	1,977	424,023

14. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	6,443	1,782
Other debtors	4,514	295
	10,957	2,077

15. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	1,791	-
Taxation and social security	-	3,630
Accruals and deferred income	1,494	1,152
	3,285	4,782

16. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Accruals and deferred income	168,946	168,946

17. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,398 (prior year £2,954)

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

18. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	137,197	406,271	(259,346)	(58,000)	226,122
Designated:					
Fixed Assets designated fund	280,097	-	-	-	280,097
Designated Project Funds	-	-	-	58,000	58,000
	280,097	-	-	58,000	338,097
Total unrestricted funds	417,294	406,271	(259,346)	-	564,219
Restricted funds					
Deferred for Capital Expenditure	-	8,311	(8,311)	-	-
East Suffolk Council (Nature First) - Community Hub Garden	1,000	-	-	-	1,000
Suffolk Com Found - Hughes Hallett - Social Prescribing Project.	3,848	-	(3,848)	-	-
The Morrisons Foundation - "Woodwork for All Project"	3,400	-	(3,400)	-	-
SCC - Lower Level Workshop Equipment	3,098	-	(3,578)	-	(480)
Suffolk County Council - Lower Level Workshop Equipment	1,054	-	(1,054)	-	-
East Suffolk Council, Enabling Communities Budget - LL Workshop	2,000	-	(2,000)	-	-
Suffolk Com Foundation Police & Crime Comm - Ex Off Woodwork Course	57	-	(57)	-	-
Suf Com Found - Frank Jackson Fund - Supporting Pathways & connection	2,500	-	-	-	2,500
East Suffolk Council - Accessible Track	610	-	(610)	-	-
Tesco Blue Token - Field to Fork	-	1,000	(1,000)	-	-
LD ROPE - Education Program	-	4,800	(125)	-	4,675
Morrisons Ceramics for all	-	1,779	(1,779)	-	-
ESC Wisset Way	-	850	(850)	-	-
East Suffolk Community Support Navigator	-	23,000	(23,000)	-	-
Cultural Connectons	-	2,000	-	-	2,000
ESC Food Resilience	-	10,000	-	-	10,000
Suf Comm Foundation - Re-imagining Health and Social Care	-	4,279	(4,279)	-	-
Total restricted funds	17,567	56,019	(53,891)	-	19,695
Total funds	434,861	462,290	(313,237)	-	583,914

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	88,251	262,199	(213,253)	137,197
Designated:				
Fixed Assets designated fund	292,283	-	(12,186)	280,097
Total unrestricted funds	380,534	262,199	(225,439)	417,294
Restricted funds				
Deferred for Capital Expenditure	-	10,202	(10,202)	-
East Suffolk Council (Nature First) - Community Hub Garden	-	1,000	-	1,000
Suffolk Com Found - Hughes Hallett - Social Prescribing Project.	-	6,348	(2,500)	3,848
Suffolk Community Foundation - Caring for Carers	16,340	-	(16,340)	-
East Suffolk Council - Groundfloor Workshop Construction	6,938	-	(6,938)	-
The Morrisons Foundation - "Woodwork for All Project"	-	3,400	-	3,400
SCC - Lower Level Workshop Equipment	-	5,270	(2,172)	3,098
Suffolk County Council - Lower Level Workshop Equipment	-	2,400	(1,346)	1,054
East Suffolk Council, Enabling Communities Budget - LL Workshop	-	2,000	-	2,000
Suffolk Com Foundation Police & Crime Comm - Ex Off Woodwork Course	-	16,200	(16,143)	57
Suf Comm Foundation Apollo Fund - Re-imagining Health and Social Care	-	10,101	(10,101)	-
Asda Foundation Grassroots - Children not accessing school/curriculum	-	1,084	(1,084)	-
Suf Comm Foundation Fund - Sabariah's Fund - Hub Furniture etc	-	2,000	(2,000)	-
Suf Com Found - Healthy Eating, Healthy Living - Children & Families	-	2,000	(2,000)	-
SCC Clr E Back Locality Fund - NEW HUB	-	2,000	(2,000)	-
SCC Clr R Harvey Locality Fund - Field to Fork - Schools	-	2,850	(2,850)	-
SSE - Disability Access	-	1,000	(1,000)	-
SCC (Councillors) - Accessible Track	-	6,000	(6,000)	-
Suf Com Found - Frank Jackson Fund - Supporting Pathways & connection	-	5,000	(2,500)	2,500
East Suffolk Council - Accessible Track	-	4,000	(3,390)	610
Total restricted funds	23,278	82,855	(88,566)	17,567
Total funds	403,812	345,054	(314,005)	434,861

The level of general reserves are set to allow the charity to continue operating for a rolling 6 month period, based on the current budget forecast. etc.
The total unrestricted funds do not reflect general funds available to utilise, it is a consequence of the accounting process which requires the lease improvement projects completed to be added as assets. Therefore the designated funds figure reflects the designation of funds for the depreciation of fixed assets and if required the impairment of the leasehold asset. The designated reserves include building work the charity has been doing since taking on the farm.

19. **Post Balance Sheet Events**

There were no disclosable post year end events.

20. **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 or previous year.

No trustee expenses have been incurred.

21. **Related Party Disclosures**

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