

Pathways Church

England & Wales · Charity number 1096992

Details

Other names	CHURCH OF THE NATIONS MAIDSTONE ("JUBILEE CHURCH"), JUBILEE CHURCH MAIDSTONE, JUBILEE UK CLUSTER FUND
Status	Registered
Legal form	Other
Registered	2003-04-11
Register	View on the Charity Commission register

Contact

Address 28 Harrow Way
Weaving
Maidstone
Kent
ME14 5TU

Phone 01622804664

Website www.pathwayschurch.org.uk/

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH2 THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK3 THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES PRINCIPALLY IN THE VICINITY OF KENT, BUT EXTENDING TO NATIONAL AND INTERNATIONAL WHERE DEEMED NECESSARY BY THE TRUSTEES

Activities: The heart of Pathways Church is to develop mature disciples and train leaders to see lives, communities and nations impacted and transformed to achieve their God given destiny. Our mission statement is to be a loving family, keeping Christ at the centre as we serve our community.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** PRINCIPALLY IN THE VICINITY OF KENT, BUT EXTENDING TO NATIONAL AND INTERNATIONAL AS NECESSARY
- South Africa
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£48,047	£41,883	-	-
2024-03-31	£36,102	£31,078	-	-
2023-03-31	£38,597	£32,059	-	-
2022-03-31	£41,701	£35,185	-	-
2021-03-31	£35,011	£20,558	-	-

Trustees

Name	Role	Appointed
Colin Gough		2024-12-12
David Needham		2018-03-30
Luke Wilson		2022-05-05

Pathways Church

England & Wales - Charity number 1096992

Accounts

PATHWAYS CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

PATHWAYS CHURCH

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PATHWAYS CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Colin Gough, Trustee (appointed 21 October 2024)
David Needham, Trustee (appointed 30 March 2018)
Luke Wilson, Trustee (appointed 5 May 2022)

Charity registered number

1096992

Principal office

28 Harrow Way, Maidstone, Kent, ME14 5TU

Accountants

IT & Accounting Solutions Limited, 28 Harrow Way, Maidstone, Kent, ME14 5TU

Bankers

HSBC, 1/5 Week Street, Maidstone, Kent, ME14 1QW

PATHWAYS CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2024 to 31 March 2025.

Objectives and activities

● Policies and objectives

The principal objects of the charity is (a) the advancement of the Christian faith, (b) the relief of persons who are in conditions of need, hardship or distress or who are aged or sick, (c) the advancement of education on the basis of Christian principles; principally in the vicinity of Kent, but extending to national and international where deemed necessary by the trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

Pathways Church vision statement is to 'Love God, Love Others, Make Disciples'. The heart of Pathways Church is to develop disciples who impact the lives of those around them with the love of God.

● Volunteers

We rely on many in the congregation to serve and volunteer for the various activities to function, not least those in the core leadership team, and those in the wider leadership team that plan and take a leading role in planning and delivering most of our activities.

The Trustees would like to thank the leaders and volunteers for all their time, effort and financial resources that they have given to make this another successful year.

● Main activities undertaken to further the charity's purposes for the public benefit

Objective (a) - The advancement of the Christian faith - teaching and encouraging growth in the Christian Faith. As well as regular teaching during Sunday celebrations and small group work at Pathways, we work together with other churches including Pathways Church's local Anglican church, St Mary's. We also benefit from teaching activities provided by Church of the Nations, and other churches in our Cluster.

Objective (b) - The prevention or relief of poverty - we have supported local families in our community and some of our congregation with practical help and monetary support when we recognise needs that we can help with. From time to time we also contribute to national and international relief activities.

Strategic report

Achievements and performance

● Review of activities

The heart of our gatherings is to create an environment in which the church can receive and share the love of God. Through our times together we encourage everyone within the church to grow within the Christian faith. Part of expressing this is to look for opportunities to serve those in need in the communities around us. As a church family, we provide a loving and welcoming environment in which those who join our meetings are supported no matter what their background or circumstances.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Strategic report (continued)

Achievements and performance (continued)

We are part of Church of the Nations (COTN) and within this, a part of 'Acts Life Cluster'. Our relationship with the COTN cluster churches gives us the opportunity to have a more national and international relevance as we interact with Churches from different regions in the UK and from nations across the globe. We have been meeting twice a month on the first and third Sundays in Lenham Community Centre, for a celebration service. This includes a time of fellowship, worship and teaching relevant to all ages. These celebrations are family friendly in which children also feel welcome and can explore the Christian faith for themselves. We hire several rooms in the community centre to help us facilitate work with different age groups of children. We also meet weekly during term time in three smaller groups to encourage those who attend in their faith, to worship together and develop a sense of belonging in a family. This happens in the homes of various people within the congregation. On a termly basis we hold Men's and Ladies nights and worship nights. These gatherings provide further opportunities to grow in the Christian faith and to develop stronger relationships with one another.

As a Church we are delighted when we can help those around us. Some of this is specifically planned, and at other times it is in response to immediate needs. The variety of practical ways that we do this includes providing food hampers, and Christmas hampers for those suffering hardship, giving monetary donations to support those in need and practical support for maintenance needs.

Acts Life Cluster

Although a separate charity, Pathways Church donates a monthly contribution to the Acts Life Cluster to facilitate the continued training and equipping of churches in the UK, as well as churches in Jamaica, South Africa and Sri Lanka.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three months of unrestricted charitable expenditure.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

- **Principal funding**

The majority of our funds come through regular giving and gifts made to the church. We don't take this giving for granted and wish to thank each member of the congregation for their contribution.

We do take part in the government's Gift Aid scheme for gifts from tax payers, which is a helpful addition to our funds.

Structure, governance and management

- **Constitution**

Pathways Church is a registered charity, number 1096992, and is constituted under a Trust deed.

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Organisational structure and decision-making policies**

Charity Trustees are defined as the people responsible for controlling the management and administration of the Charity. The Trustees are committed to give time to the efficient administration of the charity and the fulfillment of its charitable objectives. They are selected on the basis of their relevant experience and skills and take an active part in the running of the Charity.

The spiritual leadership of the church rests with the Elders as church leadership. The Elders set out the vision and activities to fulfil the vision; whilst the Trustees set out the legal requirements or restrictions that would allow or prevent the activities from taking place.

The Trustees are responsible for ensuring that the Charity fulfills its aims and objectives by monitoring budgets and managing risk. It is the Eldership team who oversee the day-to-day expenditure and decision-making of the church.

- **Salaried staff**

We are indebted to Ben and Kaat Doggett who have pastorally lead the Church since Oct 2021 and are employed by the Church. They bring a wide range of skills and experience, that equips them to serve the Church and impact the wider community. The Trustees are grateful to them for everything they bring.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 21 October 2025 and signed on their behalf by:

David Needham

PATHWAYS CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Pathways Church ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Marcel Jung

Dated: 21 October 2025

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

PATHWAYS CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	43,753	43,753	34,605
Charitable activities	4	3,245	3,245	727
Other trading activities	5	126	126	-
Investments	6	923	923	770
Total income		48,047	48,047	36,102
Expenditure on:				
Charitable activities	8	41,883	41,883	31,078
Total expenditure		41,883	41,883	31,078
Net movement in funds		6,164	6,164	5,024
Reconciliation of funds:				
Total funds brought forward		52,615	52,615	47,591
Net movement in funds		6,164	6,164	5,024
Total funds carried forward		58,779	58,779	52,615

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

PATHWAYS CHURCH

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	564	1,194
		<u>564</u>	<u>1,194</u>
Current assets			
Debtors	14	6,633	5,397
Cash at bank and in hand		53,423	47,671
		<u>60,056</u>	<u>53,068</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(1,841)	(1,647)
		<u>58,215</u>	<u>51,421</u>
Total assets less current liabilities		<u>58,779</u>	<u>52,615</u>
Net assets excluding pension asset		<u>58,779</u>	<u>52,615</u>
Total net assets		<u><u>58,779</u></u>	<u><u>52,615</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	58,779	52,615
		<u>58,779</u>	<u>52,615</u>
Total funds		<u><u>58,779</u></u>	<u><u>52,615</u></u>

The financial statements were approved and authorised for issue by the Trustees on 21 October 2025 and signed on their behalf by:

David Needham

The notes on pages 9 to 18 form part of these financial statements.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Pathways Church was setup on 20 December 2002 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1096992) on 11 April 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Pathways Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 25% straight line
Office equipment	- 33.3% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Tithes and offerings	37,120	37,120	29,698
Gift aid income	6,633	6,633	4,907
	<hr/>	<hr/>	<hr/>
	43,753	43,753	34,605
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Courses	-	-	170
Events	3,245	3,245	557
	<hr/>	<hr/>	<hr/>
Total 2025	3,245	3,245	727
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Resource sales	126	126	-
	<u>126</u>	<u>126</u>	<u>-</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Investment income - local cash	923	923	770
	<u>923</u>	<u>923</u>	<u>770</u>

7. Analysis of grants

	Grants to Institutions 2025 £	Grants to Individuals 2025 £	Total funds 2025 £
Grants, Local charities	4,314	300	4,614
	<u>4,314</u>	<u>300</u>	<u>4,614</u>
	<i>Grants to Institutions 2024 £</i>	<i>Grants to Individuals 2024 £</i>	<i>Total funds 2024 £</i>
Grants, Local charities	3,461	376	3,837
	<u>3,461</u>	<u>376</u>	<u>3,837</u>

The charity has made the following material grants to institutions during the year:

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of grants (continued)

	2025	<i>2024</i>
Name of institution	£	£
Acts Life Cluster (charity no 1098683)	4,314	<i>3,461</i>
	4,314	<i>3,461</i>
	4,314	<i>3,461</i>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025	Total 2025	<i>Total 2024</i>
	£	£	£
Local charities	37,570	37,570	<i>30,903</i>
Missions	200	200	<i>-</i>
Events	4,113	4,113	<i>175</i>
	41,883	41,883	<i>31,078</i>
	41,883	41,883	<i>31,078</i>

9. Analysis of expenditure by activities

	Activities undertaken directly 2025	Grant funding of activities 2025	Support costs 2025	Total funds 2025
	£	£	£	£
Local charities	28,799	4,614	4,157	37,570
Missions	200	-	-	200
Events	4,112	-	-	4,112
	33,111	4,614	4,157	41,883
	33,111	4,614	4,157	41,883

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Grant funding of activities 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Local charities	23,445	3,836	3,621	30,902
Events	176	-	-	176
	23,621	3,836	3,621	31,078

10. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	700	700
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,940	1,896

11. Staff costs

	2025 £	2024 £
Wages and salaries	20,301	16,700
Contribution to defined contribution pension schemes	236	131
	20,537	16,831

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Part time pastoral staff	2	2

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel is comprised of the lead Elder and his wife.
Their total employee benefits were £20,537 (2024: £16,831).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

13. Tangible fixed assets

	Music equipment £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	2,124	2,310	4,434
At 31 March 2025	2,124	2,310	4,434
Depreciation			
At 1 April 2024	1,771	1,469	3,240
Charge for the year	262	368	630
At 31 March 2025	2,033	1,837	3,870
Net book value			
At 31 March 2025	91	473	564
At 31 March 2024	353	841	1,194

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	6,633	4,907
Other debtors	-	490
	6,633	5,397

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	375	518
Other taxation and social security	21	-
Accruals and deferred income	1,445	1,129
	1,841	1,647

16. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	53,423	47,671
	53,423	47,671

Financial assets measured at fair value through income and expenditure comprise cash balances.

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	52,615	48,047	(41,883)	58,779
	52,615	48,047	(41,883)	58,779

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	564	564
Current assets	60,056	60,056
Creditors due within one year	(1,841)	(1,841)
Total	<u>58,779</u>	<u>58,779</u>

19. 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. The pension cost charge represents contributions payable by the charity to the fund and amounted to £236 (2024: £131). Contributions totalling £ Nil (2024: £ Nil) were payable to the fund at the balance sheet date and are included in creditors.

20. Related party transactions

During the year, a total of £2,521 (2024: £800) was donated without conditions by Trustees, their spouses, or companies and charities related to the Trustees or key management personnel.

Pathways Church

England & Wales - Charity number 1096992

Accounts

PATHWAYS CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

PATHWAYS CHURCH

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Dan Maudhub, Trustee (appointed 16 April 2013, resigned 31 March 2024)

David Needham, Trustee (appointed 30 March 2018)

Luke Wilson, Trustee (appointed 5 May 2022)

Charity registered number

1096992

Principal office

28 Harrow Way, Maidstone, Kent, ME14 5TU

Accountants

IT & Accounting Solutions Limited, 28 Harrow Way, Maidstone, Kent, ME14 5TU

Bankers

HSBC, 1/5 Week Street, Maidstone, Kent, ME14 1QW

PATHWAYS CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2023 to 31 March 2024.

Objectives and activities

● Policies and objectives

The principal objects of the charity is (a) the advancement of the Christian faith, (b) the relief of persons who are in conditions of need, hardship or distress or who are aged or sick, (c) the advancement of education on the basis of Christian principles; principally in the vicinity of Kent, but extending to national and international where deemed necessary by the trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

Pathways Church vision statement is to 'Love God, Love Others, Make Disciples'. The heart of Pathways Church is to develop disciples who impact the lives of those around them with the love of God.

● Volunteers

We rely on many in the congregation to serve and volunteer for the various activities to function, not least those in the core leadership team, and those in the wider leadership team that plan and take a leading role in planning and delivering most of our activities.

The Trustees would like to thank the leaders and volunteers for all their time, effort and financial resources that they have given to make this another successful year.

● Main activities undertaken to further the charity's purposes for the public benefit

Objective (a) - The advancement of the Christian faith - teaching and encouraging growth in the Christian Faith. As well as regular teaching during Sunday celebrations and small group work at Pathways, we work together with other churches including Pathways Church's local Anglican church, St Mary's. We also benefit from punctual teaching activities provided by Church of the Nations, and other churches in our Cluster.

Objective (b) - The prevention or relief of poverty - we have supported local families in our community and some of our congregation with practical help and monetary support when we recognise needs that we can help with. From time to time we also contribute to national and international relief activities.

Strategic report

Achievements and performance

● Review of activities

The heart of our gatherings is to create an environment in which the church can receive and share the love of God. Through our times together we encourage everyone within the church to grow within the Christian faith. Part of expressing this is to look for opportunities to serve those in need in the communities around us. As a church family, we provide a loving and welcoming environment in which those who join our meetings are supported no matter what their background or circumstances.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Strategic report (continued)

Achievements and performance (continued)

We are part of Church of the Nations (COTN) and within this, a part of 'Acts Life Cluster' led by Dave and Carol Cape. Our relationship with the COTN cluster churches gives us the opportunity to have a more national and international relevance as we interact with Churches from different regions in the UK and from nations across the globe. We have been meeting twice a month on the first and third Sundays in Lenham Community Centre, for a celebration service. This includes a time of fellowship, worship and teaching. These celebrations are family friendly as we seek to create an environment in which children also feel welcome and can explore the Christian faith for themselves. We hire several rooms in the community centre to help us facilitate work with different age groups of children. We also meet weekly during term time in three smaller groups to encourage those who attend in their faith, to worship together and develop a sense of belonging in a family. This happens in the homes of various people within the congregation. On a termly basis we hold Men's and Ladies nights and worship nights. These gatherings provide further opportunities to grow in the Christian faith and to develop stronger relationships with one another.

Pathways Church supports Louise Buys financially. She is part of Koinonia Church in Modimolle, South Africa and heads up a Bible teaching school.

As a Church we are delighted when we can help those around us. Some of this is specifically planned, and at other times it is in response to immediate needs. The variety of practical ways that we do this includes providing food hampers, and Christmas hampers for those suffering hardship, giving monetary donations to support those in need and practical support for maintenance needs.

Acts Life Cluster

Although a separate charity, Pathways Church donates a monthly contribution to the Acts Life Cluster to facilitate the continued training and equipping of churches in the UK, as well as churches in Jamaica, South Africa and Sri Lanka.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- **Principal funding**

The majority of our funds come through regular giving and gifts made to the church. We don't take this giving for granted and wish to thank each member of the congregation for their contribution.

We do take part in the government's Gift Aid scheme for gifts from tax payers, which is a helpful addition to our funds.

Structure, governance and management

- **Constitution**

Pathways Church is a registered charity, number 1096992, and is constituted under a Trust deed.

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Organisational structure and decision-making policies**

Charity Trustees are defined as the people responsible for controlling the management and administration of the Charity. The Trustees are committed to give time to the efficient administration of the charity and the fulfillment of its charitable objectives. They are selected on the basis of their relevant experience and skills and take an active part in the running of the Charity.

The spiritual leadership of the church rests with the Elders as church leadership. The Elders set out the vision and activities to fulfil the vision; whilst the Trustees set out the legal requirements or restrictions that would allow or prevent the activities from taking place.

The Trustees are responsible for ensuring that the Charity fulfills its aims and objectives by monitoring budgets and managing risk. It is the Eldership team who oversee the day-to-day expenditure and decision-making of the church.

- **Salaried staff**

We are indebted to Ben and Kaat Doggett who have pastorally lead the Church since Oct 2021 and are employed by the Church. They bring a wide range of skills and experience, that equips them to serve the Church and impact the wider community. The Trustees are grateful to them for everything they bring.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 14 October 2024 and signed on their behalf by:

David Needham

PATHWAYS CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Pathways Church ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Marcel Jung

Dated: 14 October 2024

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

PATHWAYS CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	34,605	34,605	36,179
Charitable activities	4	727	727	2,245
Investments	5	770	770	173
Total income		36,102	36,102	38,597
Expenditure on:				
Charitable activities	7	31,078	31,078	32,059
Total expenditure		31,078	31,078	32,059
Net movement in funds		5,024	5,024	6,538
Reconciliation of funds:				
Total funds brought forward		47,591	47,591	41,053
Net movement in funds		5,024	5,024	6,538
Total funds carried forward		52,615	52,615	47,591

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

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**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,194	675
		<u>1,194</u>	<u>675</u>
Current assets			
Debtors	13	5,397	6,238
Cash at bank and in hand		47,672	42,045
		<u>53,069</u>	<u>48,283</u>
Creditors: amounts falling due within one year	14	(1,647)	(1,367)
		<u>51,422</u>	<u>46,916</u>
Net current assets		<u>51,422</u>	<u>46,916</u>
Total assets less current liabilities		<u>52,616</u>	<u>47,591</u>
Net assets excluding pension asset		<u>52,616</u>	<u>47,591</u>
Total net assets		<u><u>52,616</u></u>	<u><u>47,591</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	52,616	47,591
		<u>52,616</u>	<u>47,591</u>
Total funds		<u><u>52,616</u></u>	<u><u>47,591</u></u>

The financial statements were approved and authorised for issue by the Trustees on 14 October 2024 and signed on their behalf by:

David Needham

The notes on pages 9 to 17 form part of these financial statements.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Pathways Church was setup on 20 December 2002 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1096992) on 11 April 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Pathways Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 25% straight line
Office equipment	- 33.3% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Tithes and offerings	29,698	29,698	29,725
Gifts	-	-	820
Gift aid income	4,907	4,907	5,634
	<u>34,605</u>	<u>34,605</u>	<u>36,179</u>

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Courses	170	170	-
Events	557	557	2,245
Total 2024	<u>727</u>	<u>727</u>	<u>2,245</u>

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income - local cash	770	770	173

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of grants

	Grants to Institutions 2024 £	Grants to Individuals 2024 £	Total funds 2024 £
Grants, Local charities	3,461	376	3,837
	<u> </u>	<u> </u>	<u> </u>
	<i>Grants to Institutions 2023 £</i>	<i>Grants to Individuals 2023 £</i>	<i>Total funds 2023 £</i>
Grants, Local charities	4,536	4,156	8,692
	<u> </u>	<u> </u>	<u> </u>

The charity has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
Acts Life Cluster (charity no 1098683)	3,461	3,536
Disasters Emergency Committee	-	1,000
	<u> </u>	<u> </u>
	3,461	4,536
	<u> </u>	<u> </u>
	3,461	4,536
	<u> </u>	<u> </u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Local charities	30,903	30,903	27,449
Events	175	175	4,610
	<u> </u>	<u> </u>	<u> </u>
	31,078	31,078	32,059
	<u> </u>	<u> </u>	<u> </u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Local charities	23,445	3,836	3,621	30,902
Events	176	-	-	176
	<u>23,621</u>	<u>3,836</u>	<u>3,621</u>	<u>31,078</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Local charities	16,218	8,691	2,540	27,449
Events	4,609	-	-	4,609
	<u>20,827</u>	<u>8,691</u>	<u>2,540</u>	<u>32,059</u>

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	700	600
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,896	1,478
	<u>1,896</u>	<u>1,478</u>

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Staff costs

	2024	2023
	£	£
Wages and salaries	16,700	9,750
Contribution to defined contribution pension schemes	131	35
	16,831	9,785
	16,831	9,785

The average number of persons employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Part time pastoral staff	2	2
	2	2
	2	2

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel is comprised of the lead Elder and his wife.
Their total employee benefits were £16,831 (2023: £9,785).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Tangible fixed assets

	Music equipment £	Office equipment £	Total £
Cost or valuation			
At 1 April 2023	2,124	1,207	3,331
Additions	-	1,103	1,103
	2,124	2,310	4,434
	2,124	2,310	4,434
Depreciation			
At 1 April 2023	1,449	1,207	2,656
Charge for the year	322	263	585
	1,771	1,470	3,241
	1,771	1,470	3,241

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Tangible fixed assets (continued)

	Music equipment £	Office equipment £	Total £
Net book value			
At 31 March 2024	353	840	1,193
<i>At 31 March 2023</i>	675	-	675

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	4,907	5,634
Other debtors	490	604
	5,397	6,238

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	518	260
Other taxation and social security	-	82
Accruals and deferred income	1,129	1,025
	1,647	1,367

15. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	47,672	42,044

Financial assets measured at fair value through income and expenditure comprise cash balances.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	47,591	36,103	(31,078)	52,616
	<u>47,591</u>	<u>36,103</u>	<u>(31,078)</u>	<u>52,616</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,194	1,194
Current assets	53,069	53,069
Creditors due within one year	(1,647)	(1,647)
Total	<u>52,616</u>	<u>52,616</u>

18. 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. The pension cost charge represents contributions payable by the charity to the fund and amounted to £131 (2023: £35). Contributions totalling £ Nil (2023: £81) were payable to the fund at the balance sheet date and are included in creditors.

19. Related party transactions

During the year, a total of £800 (2023: £300) was donated without conditions by Trustees, their spouses, or companies and charities related to the Trustees or key management personnel.

Pathways Church

England & Wales - Charity number 1096992

Accounts

PATHWAYS CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Darren Eagles, Trustee (resigned 5 May 2022)
Dan Maudhub, Trustee
David Needham, Trustee (appointed 30 March 2018)
Luke Wilson, Trustee (appointed 5 May 2022)

Charity registered number

1096992

Principal office

28 Harrow Way, Maidstone, Kent, ME14 5TU

Accountants

IT & Accounting Solutions Limited, 28 Harrow Way, Maidstone, Kent, ME14 5TU

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HSBC, 1/5 Week Street, Maidstone, Kent, ME14 1QW

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2022 to 31 March 2023.

Objectives and activities

● Policies and objectives

The principal objects of the charity is (a) the advancement of the Christian faith, (b) the relief of persons who are in conditions of need, hardship or distress or who are aged or sick, (c) the advancement of education on the basis of Christian principles; principally in the vicinity of Kent, but extending to national and international where deemed necessary by the trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

Pathways Church vision statement is to 'Love God, Love Others, Make Disciples'. The heart of Pathways Church is to develop disciples who impact the lives of those around them with the love of God.

● Volunteers

We rely on many in the congregation to serve and volunteer for the various activities to function, not least those in the core leadership team, and those in the wider leadership team that plan and take a leading role in planning and delivering most of our activities.

The Trustees would like to thank the leaders and volunteers for all their time, effort and financial resources that they have given to make this another successful year.

● Main activities undertaken to further the charity's purposes for the public benefit

Objective (a) - The advancement of the Christian faith - teaching and encouraging growth in the Christian Faith. As well as regular teaching and small group work at Pathways, we work together with other churches including Pathways Church's local Anglican church, St Mary's.

Objective (b) - The prevention or relief of poverty - we have supported local families in our community and some of our congregation with practical help and monetary support when we recognise needs that we can help with. We also support international disaster relief when appropriate.

Strategic report

Achievements and performance

● Review of activities

The heart of our gatherings is to create an environment in which the church can receive and share the love of God. Through our times together we encourage everyone within the church to grow within the Christian faith. Part of expressing this is to look for opportunities to serve those in need in the communities around us. As a church family, we provide a loving and welcoming environment in which those who join have the opportunity to be supported no matter what their background or circumstances.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Strategic report (continued)

Achievements and performance (continued)

We are part of Church of the Nations (COTN) and within this, a part of 'Acts Life Cluster' led by Dave and Carol Cape. Our relationship with the COTN cluster churches gives us the opportunity to have a more national and international relevance as we interact with Churches from different regions in the UK and from nations across the globe.

We have been meeting twice a month on the first and third Sundays in Lenham Community Centre, for a celebration service. This includes a time of fellowship, worship and teaching. These celebrations are family friendly as we seek to create an environment in which children also feel welcome and can explore the Christian faith for themselves. As we have developed our children's work during this year, we now hire several rooms in the community centre to help us facilitate work with different age groups.

We also meet weekly during term time in smaller groups to encourage our faith, to worship and develop a sense of belonging in a family. This happens in the homes of various people within the congregation.

On a termly basis we hold Mens and Ladies nights and worship nights. These gatherings provide further opportunities to grow in the Christian faith and to develop stronger relationships with one another.

In August 2022 we held a weekend away in Hertfordshire. Most of the church were able to join for an excellent weekend of fellowship, fun and growing in our Christian faith.

Pathways Church supports Louise Buys financially. She is part of Koinonia Church in Modimolle, South Africa and heads up a Bible teaching school.

As a Church we are delighted when we can help those around us. Some of this is specifically planned, and at other times it is in response to immediate needs. The variety of practical ways that we do this includes providing food hampers, and Christmas hampers for those suffering hardship, giving monetary donations to support those in need and practical support for maintenance needs. We also respond to international aid efforts, for example we were very glad to be able to send a gift to the Disaster Emergencies Committee to help the funding of relief in the Turkish / Syrian earthquake.

Acts Life Cluster

Although a separate charity, Pathways Church donates a monthly contribution to the Acts Life Cluster to facilitate the continued training and equipping of churches in the UK, as well as churches in Jamaica, South Africa and Sri Lanka.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- **Principal funding**

The majority of our funds come through regular giving and gifts made to the church. We don't take this giving for granted and wish to thank each member of the congregation for their contribution.

We do make the most of the government's Gift Aid scheme for gifts from tax payers, which is a great boost to our funds.

Structure, governance and management

- **Constitution**

Pathways Church is a registered charity, number 1096992, and is constituted under a Trust deed.

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Organisational structure and decision-making policies**

Charity Trustees are defined as the people responsible for controlling the management and administration of the Charity. The Trustees are committed to give time to the efficient administration of the charity and the fulfillment of its charitable objectives. They are selected on the basis of their relevant experience and skills and take an active part in the running of the Charity.

The spiritual leadership of the church rests with the Elders as church leadership. The Elders set out the vision and activities to fulfil the vision; whilst the Trustees set out the legal requirements or restrictions that would allow or prevent the activities from taking place.

The Trustees are responsible for ensuring that the Charity fulfills its aims and objectives by monitoring budgets and managing risk. It is the Eldership team who oversee the day-to-day expenditure and decision-making of the church.

- **Salaried staff**

We are indebted to Ben and Kaat Doggett who have pastorally lead the Church since Oct 2021 and are employed by the Church. They bring a wide range of skills and experience, that equips them to serve the Church and impact the wider community. The Trustees are very grateful to them for everything they bring.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 23 January 2024 and signed on their behalf by:

David Needham

PATHWAYS CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Pathways Church ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Marcel Jung

Dated: 23 January 2024

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

PATHWAYS CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	36,179	36,179	39,372
Charitable activities	4	2,245	2,245	2,325
Investments	5	173	173	4
Total income		38,597	38,597	41,701
Expenditure on:				
Charitable activities	7	32,059	32,059	35,185
Total expenditure		32,059	32,059	35,185
Net movement in funds		6,538	6,538	6,516
Reconciliation of funds:				
Total funds brought forward		41,053	41,053	34,537
Net movement in funds		6,538	6,538	6,516
Total funds carried forward		47,591	47,591	41,053

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

PATHWAYS CHURCH

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	675	1,111
		<u>675</u>	<u>1,111</u>
Current assets			
Debtors	13	6,238	7,497
Cash at bank and in hand		42,045	33,786
		<u>48,283</u>	<u>41,283</u>
Creditors: amounts falling due within one year	14	(1,367)	(1,341)
Net current assets		<u>46,916</u>	<u>39,942</u>
Total assets less current liabilities		<u>47,591</u>	<u>41,053</u>
Net assets excluding pension asset		<u>47,591</u>	<u>41,053</u>
Total net assets		<u>47,591</u>	<u>41,053</u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	47,591	41,053
Total funds		<u>47,591</u>	<u>41,053</u>

The financial statements were approved and authorised for issue by the Trustees on 23 January 2024 and signed on their behalf by:

David Needham

The notes on pages 9 to 18 form part of these financial statements.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Pathways Church was setup on 20 December 2002 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1096992) on 11 April 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Pathways Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 25% straight line
Office equipment	- 33.3% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Tithes and offerings	29,725	29,725	29,312
Gifts	820	820	3,485
Gift aid income	5,634	5,634	6,575
	<u>36,179</u>	<u>36,179</u>	<u>39,372</u>

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Events	2,245	2,245	2,325
	<u>2,245</u>	<u>2,245</u>	<u>2,325</u>

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income - local cash	173	173	4
	<u>173</u>	<u>173</u>	<u>4</u>

6. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £
Grants, Local charities	4,536	4,156	8,692
	<u>4,536</u>	<u>4,156</u>	<u>8,692</u>

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of grants (continued)

	<i>Grants to Institutions 2022 £</i>	<i>Grants to Individuals 2022 £</i>	<i>Total funds 2022 £</i>
Grants, Local charities	4,585	10,546	15,131
	4,585	10,546	15,131

The charity has made the following material grants to institutions during the year:

	2023 £	2022 £
Name of institution		
Acts Life Cluster (charity no 1098683)	3,536	3,585
Saturation Trust (charity no 1136361)	-	1,000
Disasters Emergency Committee	1,000	-
	4,536	4,585
	4,536	4,585

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Local charities	27,449	27,449	31,872
Events	4,610	4,610	3,313
	32,059	32,059	35,185
	32,059	32,059	35,185

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Local charities	16,218	8,691	2,540	27,449
Events	4,609	-	-	4,609
	<u>20,827</u>	<u>8,691</u>	<u>2,540</u>	<u>32,059</u>

	<i>Activities undertaken directly 2022 £</i>	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Local charities	14,586	15,131	2,154	31,871
Events	3,313	-	-	3,313
	<u>17,899</u>	<u>15,131</u>	<u>2,154</u>	<u>35,185</u>

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	600	440
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,478	1,000
	<u>1,478</u>	<u>1,000</u>

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Staff costs

	2023	<i>2022</i>
	£	£
Wages and salaries	9,750	<i>9,780</i>
Contribution to defined contribution pension schemes	35	<i>-</i>
	9,785	<i>9,780</i>
	9,785	<i>9,780</i>

The average number of persons employed by the charity during the year was as follows:

	2023	<i>2022</i>
	No.	No.
Part time pastoral staff	2	<i>3</i>
	2	<i>3</i>
	2	<i>3</i>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel is comprised of the lead Elder and his wife.
Their total employee benefits were £9,785 (2022: £9,780).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2022 - £NIL*).

During the year ended 31 March 2023, no Trustee expenses have been incurred (*2022 - £NIL*).

12. Tangible fixed assets

	Music equipment £	Office equipment £	Total £
Cost or valuation			
At 1 April 2022	2,124	1,207	3,331
At 31 March 2023	2,124	1,207	3,331
Depreciation			
At 1 April 2022	1,127	1,093	2,220
Charge for the year	322	114	436
At 31 March 2023	1,449	1,207	2,656
	1,449	1,207	2,656

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Tangible fixed assets (continued)

	Music equipment £	Office equipment £	Total £
Net book value			
At 31 March 2023	675	-	675
<i>At 31 March 2022</i>	997	114	1,111

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	5,634	6,575
Other debtors	604	922
	6,238	7,497

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	260	351
Other taxation and social security	82	-
Accruals and deferred income	1,025	990
	1,367	1,341

15. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	42,044	33,785

Financial assets measured at fair value through income and expenditure comprise cash balances.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	-	670	(1,500)	830	-
General funds					
General Funds - all funds	41,053	37,927	(30,559)	(830)	47,591
Total Unrestricted funds	41,053	38,597	(32,059)	-	47,591

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	675	675
Current assets	48,282	48,282
Creditors due within one year	(1,367)	(1,367)
Difference	1	(1)
Total	47,591	47,591

18. 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. The pension cost charge represents contributions payable by the charity to the fund and amounted to £35 (2022 - £Nil). Contributions totalling £81 (2022 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. Related party transactions

During the year, a total of £ 300 (2022: £Nil) was donated without conditions by Trustees, their spouses, or companies and charities related to the Trustees or key management personnel.

Pathways Church

England & Wales - Charity number 1096992

Accounts

PATHWAYS CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

PATHWAYS CHURCH

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PATHWAYS CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Darren Eagles, Trustee (resigned 5 May 2022)
Dan Maudhub, Trustee
David Needham, Trustee (appointed 30 March 2018)
Luke Wilson, Trustee (appointed 5 May 2022)

Charity registered number

1096992

Principal office

9 Ashford Road, Maidstone, Kent, ME14 5BJ

Accountants

IT & Accounting Solutions Limited, 28 Harrow Way, Maidstone, Kent, ME14 5TU

Bankers

HSBC, 1/5 Week Street, Maidstone, Kent, ME14 1QW

PATHWAYS CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2021 to 31 March 2022.

The charity previously traded under the former name Jubilee Church Maidstone.

Objectives and activities

• Policies and objectives

The principal objects of the charity is (a) the advancement of the Christian faith, (b) the relief of persons who are in conditions of need, hardship or distress or who are aged or sick, (c) the advancement of education on the basis of Christian principles; principally in the vicinity of Kent, but extending to national and international where deemed necessary by the trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Strategies for achieving objectives

The heart of Pathways Church is to develop mature disciples and train leaders to see lives, communities and nations impacted and transformed to achieve their God given destiny. Pathways Church's mission statement is to be a loving family, keeping Christ at the centre as we serve our community.

• Volunteers

We rely on many in the congregation to serve and volunteer for the various church activities to function. The Trustees would like to thank all the volunteers for all their time, effort and financial resources that they have given to make this another successful year.

• Main activities undertaken to further the charity's purposes for the public benefit

- The advancement of the Christian faith - teaching and encouraging growth in the Christian Faith. As well as regular teaching and small group work at Pathways, we work together with other churches including Pathways Church's local Anglican church, St Mary's, in several areas.

- The prevention or relief of poverty - we have supported local families and some of our congregation with practical help and monetary support.

Strategic report

Achievements and performance

• Review of activities

Pathways Church is very much focused on being a church for the local community whilst having a global outlook and perspective. It is our aim to give those who join us the opportunity to be part of a loving, supportive, uplifting family, no matter what their background or circumstances. We encourage growth in the Christian faith and keep that central to everything we do. We work towards being a church that contributes to the life of the community that we live in. We are part of Church of the Nations (COTN) and within this, a part of 'Acts Life Cluster' led by Dave and Carol Cape. Our relationship with the COTN cluster churches gives us the opportunity to have a more national and international relevance, whilst enabling us to operate in our local

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Strategic report (continued)

Achievements and performance (continued)

community. We financially support the cluster for further advancement of the Christian faith, and for training and equipping of leaders and volunteers.

Pathways Church is very well linked with Jubilee Church in Maidstone, and enjoy a tremendous level of support from their leaders and congregation. After a year of preparation, in October 2021 we transitioned the lead role of the church from Johnny and Estelle McCabe to Ben and Kaat Doggett.

We have been meeting twice a month on the first and third Sundays, for a celebration service - which includes a time of fellowship, worship and teaching. This has now returned to being an in person gathering after a long period of meeting over Zoom during the Covid lockdowns. We have continued to offer Zoom for those whose health or travels do not allow them to join us in person.

We also meet weekly during term time in smaller groups to encourage our faith, to worship and develop a sense of belonging in a family. This happens in the homes of various people within the congregation.

We continue to support the local community in a variety of practical ways such as joining with litter picking mornings and volunteering to staff community events.

In August 2021 we also held a weekend away in Hertfordshire. Most of the church were able to join for an excellent weekend of fellowship, fun and growing in our Christian faith.

Pathways Church supports Louise Buys financially. She is part of Koinonia Church in Modimolle, South Africa and heads up a Bible teaching school. Louise has been connected with Pathways Church since its launch, and reports back regularly on the work she does to promote the Christian faith.

Acts Life Cluster

Although a separate charity, Pathways Church donates a monthly contribution to facilitate the continued training and equipping of leaders and volunteers from churches in the UK, as well as churches in Jamaica, South Africa, Ukraine and Sri Lanka.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

● Principal funding

The primary source of income remains tithes and offerings from the local congregation.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

- **Constitution**

Pathways Church is a registered charity, number 1096992, and is constituted under a Trust deed.

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Organisational structure and decision-making policies**

Charity Trustees are defined as the people responsible for controlling the management and administration of the Charity. The Trustees are committed to give time to the efficient administration of the charity and the fulfillment of its charitable objectives. They are selected on the basis of their relevant experience and skills and take an active part in the running of the Charity.

The spiritual leadership of the church rests with the Elders as church leadership. The Elders set out the vision and activities to fulfil the vision; whilst the Trustees set out the legal requirements or restrictions that would allow or prevent the activities from taking place.

The Trustees are responsible for ensuring that the Charity fulfills its aims and objectives by monitoring budgets and managing risk. It is the Eldership team who oversee the day-to-day expenditure and decision-making of the church.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 19 October 2022 and signed on their behalf by:

David Needham

PATHWAYS CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Pathways Church ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Marcel Jung

Dated: 19 October 2022

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

PATHWAYS CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	39,372	39,372	35,004
Charitable activities	4	2,325	2,325	-
Investments	5	4	4	7
Total income		41,701	41,701	35,011
Expenditure on:				
Charitable activities	7	35,185	35,185	20,558
Total expenditure		35,185	35,185	20,558
Net movement in funds		6,516	6,516	14,453
Reconciliation of funds:				
Total funds brought forward		34,536	34,536	20,083
Net movement in funds		6,516	6,516	14,453
Total funds carried forward		41,052	41,052	34,536

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

PATHWAYS CHURCH

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,111	704
		<u>1,111</u>	<u>704</u>
Current assets			
Debtors	13	7,497	4,726
Cash at bank and in hand		33,785	30,080
		<u>41,282</u>	<u>34,806</u>
Creditors: amounts falling due within one year	14	(1,341)	(974)
Net current assets		<u>39,941</u>	<u>33,832</u>
Total assets less current liabilities		<u>41,052</u>	<u>34,536</u>
Net assets excluding pension asset		<u>41,052</u>	<u>34,536</u>
Total net assets		<u>41,052</u>	<u>34,536</u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	41,052	34,536
Total funds		<u>41,052</u>	<u>34,536</u>

The financial statements were approved and authorised for issue by the Trustees on 19 October 2022 and signed on their behalf by:

David Needham

The notes on pages 9 to 17 form part of these financial statements.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Pathways Church was setup on 20 December 2002 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1096992) on 11 April 2003. The registered address is Jubilee Resource Hub, 9 Ashford Road, Maidstone, Kent, ME14 5BJ.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Pathways Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 25% straight line
Office equipment	- 33.3% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Tithes and offerings	29,312	29,312	30,501
Gifts	3,485	3,485	-
Gift aid income	6,575	6,575	4,503
	<u>39,372</u>	<u>39,372</u>	<u>35,004</u>

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Events	2,325	2,325	-
	<u>2,325</u>	<u>2,325</u>	<u>-</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Investment income - local cash	4	4	7
	<u>4</u>	<u>4</u>	<u>7</u>

6. Analysis of grants

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £
Grants, Local charities	4,585	10,546	15,131
	<u>4,585</u>	<u>10,546</u>	<u>15,131</u>

	<i>Grants to Institutions 2021 £</i>	<i>Grants to Individuals 2021 £</i>	<i>Total funds 2021 £</i>
Grants, Local charities	3,363	2,148	5,511
	<u>3,363</u>	<u>2,148</u>	<u>5,511</u>

The charity has made the following material grants to institutions during the year:

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of grants (continued)

	2022 £	2021 £
Name of institution		
Acts Life Cluster (charity no 1098683)	3,585	3,363
Saturation Trust (charity no 1136361)	1,000	-
	4,585	3,363
	4,585	3,363

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Local charities	31,872	31,872	20,558
Events	3,313	3,313	-
	35,185	35,185	20,558
	35,185	35,185	20,558

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Local charities	14,586	15,131	2,154	31,871
Events	3,313	-	-	3,313
	17,899	15,131	2,154	35,185
	17,899	15,131	2,154	35,185

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Grant funding of activities 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Local charities	13,470	5,511	1,577	20,558

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	440	440
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,000	1,000

10. Staff costs

	2022 £	2021 £
Wages and salaries	9,780	10,060
	9,780	10,060

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Part time pastoral staff	3	2

No employee received remuneration amounting to more than £60,000 in either year.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. Tangible fixed assets

	Music equipment £	Office equipment £	Total £
Cost or valuation			
At 1 April 2021	1,318	1,207	2,525
Additions	806	-	806
At 31 March 2022	2,124	1,207	3,331
Depreciation			
At 1 April 2021	896	925	1,821
Charge for the year	231	168	399
At 31 March 2022	1,127	1,093	2,220
Net book value			
At 31 March 2022	997	114	1,111
<i>At 31 March 2021</i>	422	282	704

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	6,575	4,503
Other debtors	922	223
	7,497	4,726

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	351	300
Accruals and deferred income	990	674
	<u>1,341</u>	<u>974</u>

15. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>33,785</u>	<u>30,081</u>

Financial assets measured at fair value through income and expenditure comprise cash balances.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	<u>34,536</u>	<u>41,701</u>	<u>(35,185)</u>	<u>41,052</u>

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,111	1,111
Current assets	41,282	41,282
Creditors due within one year	(1,341)	(1,341)
Total	<u>41,052</u>	<u>41,052</u>

18. Related party transactions

Donations of £ Nil (2021: £12,451) were received during the year from the Trustees.

Pathways Church

England & Wales - Charity number 1096992

Accounts

PATHWAYS CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

PATHWAYS CHURCH

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PATHWAYS CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Darren Eagles, Trustee
Dan Maudhub, Trustee
David Needham, Trustee (appointed 30 March 2018)

Charity registered number

1096992

Principal office

9 Ashford Road, Maidstone, Kent, ME14 5BJ

Accountants

IT & Accounting Solutions Limited, 28 Harrow Way, Maidstone, Kent, ME14 5TU

Bankers

HSBC, 1/5 Week Street, Maidstone, Kent, ME14 1QW

PATHWAYS CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2020 to 31 March 2021.

The charity also trades under the former name Jubilee Church Maidstone.

Objectives and activities

I Policies and objectives

The principal objects of the charity is (a) the advancement of the Christian faith, (b) the relief of persons who are in conditions of need, hardship or distress or who are aged or sick, (c) the advancement of education on the basis of Christian principles; principally in the vicinity of Kent, but extending to national and international where deemed necessary by the trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.¹

I Strategies for achieving objectives

The heart of Pathways Church is to develop mature disciples and train leaders to see lives, communities and nations impacted and transformed to achieve their God given destiny. Pathways Church's mission statement is to be a loving family, keeping Christ at the centre as we serve our community.

I Volunteers

We rely on many in the congregation to serve and volunteer for the various church activities to function. The Trustees would like to thank all the volunteers for all their time, effort and financial resources that they have given to make this another successful year, especially given the unprecedented global challenges of the COVID pandemic throughout the whole financial year where the whole country was locked down for months on end and volunteers needed to work remotely and creatively to fulfil our mission.

I Main activities undertaken to further the charity's purposes for the public benefit

- The advancement of the Christian faith - teaching and encouraging growth in the Christian Faith. As well as regular teaching and small group work at Pathways, we work together with other churches including Pathways Church's local Anglican church, St Mary's, in several areas. This year the vast majority of the regular Church meetings and services were held on the Zoom communication platform.
- The prevention or relief of poverty - we have supported local families and some of our congregation with practical help and monetary support or loans. Through the COVID lockdown we continued to work together with the local councillors and Parish Council to support the community in delivering medical prescriptions, food bank collections and shopping for vulnerable individuals in the community.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Strategic report

Achievements and performance

I Review of activities

Pathways Church is very much focused on being a church for the local community whilst having a global outlook and perspective. It is our aim to give those who join us the opportunity to be part of a loving, supportive, uplifting family, no matter what their background or circumstances. We encourage growth in the Christian faith and keep that central to everything we do. We work towards being a church that contributes to the life of the community that we live in. We are part of Church of the Nations (COTN) and within this, a part of 'Acts Life Cluster' led by Dave and Carol Cape. Our relationship with the COTN cluster churches gives us the opportunity to have a more national and international relevance, whilst enabling us to operate in our local community.

Pathways Church is very well linked with Jubilee Church in Maidstone, and enjoy a tremendous level of support from their leaders and congregation. During this year we have been planning some changes in the leadership of Pathways Church as Johnny and Estelle McCabe will be stepping down from ministry in September 2021. We welcome Ben and Kaat Doggett from Jubilee Church as they join Pathways and transition to become the new lead couple.

Despite the COVID disruptions we have still been meeting twice a month on the first and third Sundays, for a celebration service -which includes a time of fellowship, worship and teaching. Though for most of the year this was held on Zoom, apart from a few weeks in Summer 2020 when we were able to meet in Lenham Community Centre – observing social distancing and following the government guidelines on public meetings (wearing masks, no singing, no food /drinks etc)

We also meet weekly during term time in smaller groups to encourage our faith, to worship and develop a sense of belonging in a family. Usually this is in homes, but again with all the restrictions and guidelines on not interacting socially, the vast majority of these meetings were held on zoom. We have used this as an opportunity to invite global church contacts to join us for some of these meetings and share their experience and example of faith in action.

Many of the local activities we generally support as a Church didn't go ahead during this year due to COVID.

Pathways Church supports Louise Buys financially. She is part of Koinonia Church in Modimolle, South Africa and heads up a Bible teaching school.

In a normal year Pathways elders meet together with other church leaders in the Cluster several times a year. Physical meetings this year have not been possible, but we have remained connected with various Zoom calls / meetings.

Acts Life Cluster

Although a separate charity, Pathways Church donates a monthly contribution to facilitate the continued training and equipping of churches in the UK, as well as churches in Jamaica, South Africa, Ukraine and Sri Lanka.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Strategic report (continued)

Achievements and performance (continued)

Financial review

I Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

I Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

I Principal funding

The primary source of income remains tithes and offerings from the local congregation.

Structure, governance and management

I Constitution

Pathways Church is a registered charity, number 1096992, and is constituted under a Trust deed.

I Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

I Organisational structure and decision-making policies

The trustees are currently a mix of Pathways Church and Jubilee Church Maidstone elders, reflecting the fact that Pathways Church grew out of and was planted by Jubilee Church Maidstone. The trustees all share a common vision and heart for this charity which will now be run as Pathways Church.

The eldership of Pathways Church consists of four elders who carry the government and are responsible for all decision making and normally meet fortnightly.

PATHWAYS CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 November 2021 and signed on their behalf by:

David Needham
(Trustee)

PATHWAYS CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Pathways Church ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Marcel Jung

Dated: 12 November 2021

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

PATHWAYS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	35,004	35,004	29,023
Other trading activities	4	-	-	112
Investments	5	7	7	25
Total income		35,011	35,011	29,160
Expenditure on:				
Charitable activities	7	20,558	20,558	31,538
Total expenditure		20,558	20,558	31,538
Net movement in funds		14,453	14,453	(2,378)
Reconciliation of funds:				
Total funds brought forward		20,083	20,083	22,461
Net movement in funds		14,453	14,453	(2,378)
Total funds carried forward		34,536	34,536	20,083

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

PATHWAYS CHURCH

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	704	538
		<u>704</u>	<u>538</u>
Current assets			
Debtors	13	4,726	3,255
Cash at bank and in hand		30,080	17,230
		<u>34,806</u>	<u>20,485</u>
Creditors: amounts falling due within one year	14	(974)	(940)
Net current assets		<u>33,832</u>	<u>19,545</u>
Total assets less current liabilities		<u>34,536</u>	<u>20,083</u>
Net assets excluding pension asset		<u>34,536</u>	<u>20,083</u>
Total net assets		<u><u>34,536</u></u>	<u><u>20,083</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	34,536	20,083
Total funds		<u><u>34,536</u></u>	<u><u>20,083</u></u>

The financial statements were approved and authorised for issue by the Trustees on 12 November 2021 and signed on their behalf by:

David Needham
(Trustee)

The notes on pages 9 to 17 form part of these financial statements.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Pathways Church was setup on 20 December 2002 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1096992) on 11 April 2003. The registered address is Jubilee Resource Hub, 9 Ashford Road, Maidstone, Kent, ME14 5BJ.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Pathways Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 25% straight line
Office equipment	- 33.3% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Tithes and offerings	30,501	30,501	23,595
Gifts	-	-	2,595
Gift aid income	4,503	4,503	2,833
	<u>35,004</u>	<u>35,004</u>	<u>29,023</u>

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from other trading activities

Income from non charitable trading activities

	Total funds 2021	<i>Total funds 2020</i>
	£	£
Hire of PA equipment	-	112
	-	112

5. Investment income

	Unrestricted funds 2021	Total funds 2021	<i>Total funds 2020</i>
	£	£	£
Investment income - local cash	7	7	25
	7	7	25

6. Analysis of grants

	Grants to Institutions 2021	Grants to Individuals 2021	Total funds 2021
	£	£	£
Grants, Local charities	3,363	2,148	5,511
	3,363	2,148	5,511
	<i>Grants to Institutions 2020</i>	<i>Grants to Individuals 2020</i>	<i>Total funds 2020</i>
	£	£	£
Grants, Local charities	7,880	5,023	12,903
	7,880	5,023	12,903

The charity has made the following material grants to institutions during the year:

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Analysis of grants (continued)

	2021 £	2020 £
Name of institution		
Jubilee Resource Hub (charity no 1115331)	-	2,600
Acts Life Cluster (charity no 1098683)	3,363	5,280
	3,363	7,880
	3,363	7,880

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Local charities	20,333	20,333	26,488
Events - Lenham Festival	-	-	1,256
Travel costs	225	225	3,794
	20,558	20,558	31,538
	20,558	20,558	31,538

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Local charities	13,245	5,511	1,577	20,333
Travel costs	225	-	-	225
	13,470	5,511	1,577	20,558
	13,470	5,511	1,577	20,558

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Local charities	11,936	12,903	1,649	26,488
Events	1,256	-	-	1,256
Resource church	3,794	-	-	3,794
	<u>16,986</u>	<u>12,903</u>	<u>1,649</u>	<u>31,538</u>

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	440	300
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,000	300
	<u>1,440</u>	<u>600</u>

10. Staff costs

	2021 £	2020 £
Wages and salaries	10,060	6,292
	<u>10,060</u>	<u>6,292</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Part time pastoral staff	2	1
	<u>2</u>	<u>1</u>

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

12. Tangible fixed assets

	Music equipment £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	836	1,207	2,043
Additions	482	-	482
At 31 March 2021	<u>1,318</u>	<u>1,207</u>	<u>2,525</u>
Depreciation			
At 1 April 2020	747	758	1,505
Charge for the year	149	167	316
At 31 March 2021	<u>896</u>	<u>925</u>	<u>1,821</u>
Net book value			
At 31 March 2021	<u>422</u>	<u>282</u>	<u>704</u>
At 31 March 2020	<u>89</u>	<u>449</u>	<u>538</u>

PATHWAYS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	4,503	2,833
Other debtors	223	422
	4,726	3,255

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	300	368
Accruals and deferred income	674	572
	974	940

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	30,081	17,230
	30,081	17,230

Financial assets measured at fair value through income and expenditure comprise cash balances.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	20,083	35,011	(20,558)	34,536
	20,083	35,011	(20,558)	34,536

PATHWAYS CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	704	704
Current assets	34,806	34,806
Creditors due within one year	(974)	(974)
Total	<u>34,536</u>	<u>34,536</u>

18. Related party transactions

Donations of £12,451.87 (2020: £4,900) were received during the year from the Trustees.