
PATHWAYS CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

PATHWAYS CHURCH

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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

Bankers

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.

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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.

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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.

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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 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 23 January 2024 and signed on their behalf by:

David Needham

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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

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**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		<u>38,597</u>	<u>38,597</u>	<u>41,701</u>
Expenditure on:				
Charitable activities	7	32,059	32,059	35,185
Total expenditure		<u>32,059</u>	<u>32,059</u>	<u>35,185</u>
Net movement in funds		<u>6,538</u>	<u>6,538</u>	<u>6,516</u>
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		<u><u>47,591</u></u>	<u><u>47,591</u></u>	<u><u>41,053</u></u>

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.

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**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><u>47,591</u></u>	<u><u>41,053</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	47,591	41,053
Total funds		<u><u>47,591</u></u>	<u><u>41,053</u></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.

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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.

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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.

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.

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**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>

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**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

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

Name of institution	2023 £	2022 £
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 £	Total 2022 £
Local charities	27,449	27,449	31,872
Events	4,610	4,610	3,313
	32,059	32,059	35,185

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**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	<u>1,478</u>	<u>1,000</u>

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

10. Staff costs

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

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

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

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	<u>2,124</u>	<u>1,207</u>	<u>3,331</u>
Depreciation			
At 1 April 2022	1,127	1,093	2,220
Charge for the year	322	114	436
At 31 March 2023	<u>1,449</u>	<u>1,207</u>	<u>2,656</u>

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**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>	<i>997</i>	<i>114</i>	<i>1,111</i>

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.

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**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.

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**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.