
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

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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.

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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 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 21 October 2025 and signed on their behalf by:

David Needham

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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

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**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		<u>48,047</u>	<u>48,047</u>	<u>36,102</u>
Expenditure on:				
Charitable activities	8	41,883	41,883	31,078
Total expenditure		<u>41,883</u>	<u>41,883</u>	<u>31,078</u>
Net movement in funds		<u>6,164</u>	<u>6,164</u>	<u>5,024</u>
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		<u>58,779</u>	<u>58,779</u>	<u>52,615</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 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>
Net current assets		<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
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.

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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.

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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 £	Total funds 2024 £
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/>

4. Income from charitable activities

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

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**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:

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**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>

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>

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

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**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
	<u>23,621</u>	<u>3,836</u>	<u>3,621</u>	<u>31,078</u>

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	<u>1,940</u>	<u>1,896</u>

11. Staff costs

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

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

	2025 No.	2024 No.
Part time pastoral staff	<u>2</u>	<u>2</u>

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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
	<u>6,633</u>	<u>5,397</u>

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
	<u>1,841</u>	<u>1,647</u>

16. Financial instruments

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

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	<u>52,615</u>	<u>48,047</u>	<u>(41,883)</u>	<u>58,779</u>

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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	58,779	58,779

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.