

2024 Report and Accounts for the Parochial Church Council of St Chad's Church, Woodseats

Aims and Purposes

St Chad's Parochial Church Council (PCC) is the governing body of the Church and is responsible, along with the incumbent, the Reverend Jonathan Hidden, for promoting in the ecclesiastical parish the whole mission of the church, pastoral, liturgical, evangelistic, social and ecumenical.

Objectives and Activities

The objectives and activities of the PCC are in accordance with the guidelines on public benefit. These objectives and activities can be summarized as:

- Public worship to which every resident of the parish is welcome and invited to join.
- Pastoral work through the ministry of the occasional offices.
- A thriving ministry amongst the elderly and housebound including, but not limited to, a network of home visitors, various friendship groups and organized trips and excursions;
- Youth work that involves both church and non-church young people;
- The use of the church buildings for community activities;
- Teaching about the Christian faith and the ethics of being a disciple of Jesus Christ;
- Distributing a proportion of our voluntary giving to other charitable organizations within and without the diocese of Sheffield;
- The encouragement of an active volunteer force from within the congregation to become involved in other Sheffield-based charities, e.g. Sheffield BESOM and School Pastors.

Report on activities in 2024

Public worship occurs weekly with services being held on most Sundays at 9am and 11am. These are typically a mix of formal and informal, Holy Communion and other non-Eucharistic services.

Our work with other local churches includes joint Lent courses and other joint services throughout the year.

We continue to offer outreach events such as Messy Easter and Christingle; we've also tried new things like a Light party as an alternative to Halloween.

Christmas 2024 was a special time with over 450 children welcomed into the building to hear the Christmas Story. We had increased numbers at our carol services showing a desire to celebrate Christmas in the local church.

Youth and children's work continues to develop; this includes church youth work on Sunday morning and Friday evening, as well as School Pastors, where the team proved invaluable to the school in supporting both students and staff.

We hope to employ a part time Children and Families worker in the summer of 2025.

Other charitable activities such as BESOM, Grace Foodbank and Street Pastors continued throughout 2024/5.

Third Age ministry continued apace, with growing numbers attending Natter, the over 50s coffee morning, which is also registered as a Welcome Place. Natter Plus also happens regularly; this is a short service after Natter, which Natter members are welcome to attend.

A Memory Café, for those with memory loss and their carers, meets monthly.

Our toddler group continues to serve a real need for toddlers, and their parents, grandparents, and carers. We regularly have Bible story times during Toddlers.

We currently have 107 on our electoral roll, with a worshipping community of 135.

Our lease of our Church Field to Woodseats Community Garden (a project led by a PCC member who is a landscape architect) has successfully gone through and they have received National Lottery funding. WCG is providing a well-being space managed by members of the local community and an extra facility for the Church to use.

Our rebrand of church house to Community Hub has brought a number of new users into this important resource, bringing new revenue streams but also grants so we can update the building to make it more usable for a wider range of users. Several of the users are building connections with each other to build our community outreach, for example the Community Garden and a local Arts initiative.

Financial Review

Total receipts on unrestricted funds were £129,186.62 of which £117,242.55 was unrestricted voluntary income, including £18,437.48 from Gift Aid. Restricted funds of £14,836.61 were also received and are detailed in the financial statements. Lettings of the church premises and the Community Hub, the freehold property at 56 Abbey Lane, generated an income of £6880.21.

The huge majority of planned giving is now through the Parish Giving Scheme, which reduces the burden of collecting Gift Aid. A successful special appeal for funds for essential maintenance and upgrades to the church and Community Hub buildings raised £13,090; some Gift Aid is still to be recovered on this amount.

£87,501.08 was spent, largely from unrestricted funds, to provide the Christian ministry of St Chad's Church, including donations totaling £7,200 to our designated Mission Partner charities: The Besom in Sheffield, Christians Against Poverty, Church Army, Grace Foodbank, Open Doors, Sheffield Street Pastors and Tearfund. (St Chad's also supports School Pastors through the work of our employed Youth Worker.) Our pledged contribution to the Diocesan Common Fund, which provides stipends, housing and pensions for clergy across the diocese, had to be much reduced this year due to greatly reduced income in 2023. To date we have contributed £44,400; it is intended to pay a further £5,600 early in 2025 to meet our pledge.

The net result for the year was an excess of receipts over payments of £22,627.14. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward

on 31 December totaled £69,445.94 on unrestricted funds and £24,324.41 on restricted funds. The majority of the surplus in unrestricted funds is committed to further payments to our Mission Partners and the Common Fund.

Reserves Policy

It is PCC policy to try to maintain a balance on unrestricted funds that equates to at least three months unrestricted payments, to smooth out fluctuations in cash flow and meet unexpected emergencies. This is an amount of approximately £40,000. The cash balance of £69,445.94 held in unrestricted funds at year end was more than adequate to support this policy. It is our policy to invest some of our fund balance in the CCLA Church of England Deposit Fund.

The balances of £6,145 in the Church Fabric restricted fund and £9,295 in the Community Hub restricted fund are retained towards meeting the cost of essential repairs to the east end of the Church and upgrades to the Community Hub.

Structure, Governance and Management

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, registration number 1127352.

The method of appointing the PCC is set out in the Church representation rules. PCC members are elected to serve for a three-year term by those whose names are on the electoral roll. Deanery Synod representatives are also elected for a three-year term, while churchwardens are elected annually. The clergy, churchwardens and Deanery Synod representatives are *ex officio* members of the PCC.

The PCC has specific responsibility for the regulation of public worship in the church as well as the finances and fabric of the church buildings. In 2024 there were seven full meetings of the PCC, with subcommittees meeting in between each full meeting.

Income is received primarily through the giving of the congregation, lettings of the Church building and Community Hub (a converted Edwardian house in the parish), and, to a much lesser extent than was previously the case, from wedding and funeral fees.

A part-time youth worker and a part-time administrator are employed directly by St Chad's, along with paid cleaners and vergers. They are supported by an army of volunteers in all aspects of church life, to whom we give grateful thanks.

Administrative Information

St Chad's Church is the parish church for Woodseats in the Diocese of Sheffield.

The correspondence address is:

St Chad's Church
Linden Avenue
Sheffield
S8 0GA

The PCC members serving during 2024 were:

Ex Officio Members:

Incumbent: Rev Jonathan Hidden
Curate: Rev Rachel Crossley (from July 2024)

Churchwardens: Ann Firth
Ann Lomax

Deanery Synod Reps: Daryl Twibey
Vicky Vidler

Elected Members: Ann Allen
Christine Carr
Nathan Edwards
Keith Hartley
Tim Hopkinson
Jane Howcroft
Victoria Karney
Karen Kilner (from 20 May 2024)
Lindsey Ladhams
Alison Manning
Dawn Mosley
Ro Willoughby

Financial Statements for the Year Ended 31 December 2024

Statement of Financial Activities

Receipts and Payments Accounts

	Notes	Unrestricted Funds	Restricted Funds	TOTAL 2024	TOTAL 2023
RECEIPTS					
Voluntary Income					
Planned giving		£ 92,752.06	£ -	£ 92,752.06	£ 93,457.23
All other giving/voluntary receipts	5a	£ 6,053.01	£ 13,550.61	£ 19,603.62	£ 11,627.27
Gift Aid Recovered		£ 18,437.48	£ -	£ 18,437.48	£ 17,989.03
Total Voluntary Income		£ 117,242.55	£ 13,550.61	£ 130,793.16	£ 123,073.53
Activities for Generating Funds	5b	£ -	£ 1,286.00	£ 1,286.00	£ -
Investment Income	5c	£ 1,879.63	£ -	£ 1,879.63	£ 827.47
Church Activities	5d	£ 9,241.21	£ -	£ 9,241.21	£ 12,288.52
Reimbursements		£ 823.23	£ -	£ 823.23	£ -
Total RECEIPTS		£ 129,186.62	£ 14,836.61	£ 144,023.23	£ 136,189.52
PAYMENTS					
Direct Costs of Ministry	5e				
Worship Services		£ 1,541.06		£ 1,541.06	£ 1,083.55
Mission Giving		£ 51,600.00		£ 51,600.00	£ 71,075.85
Staffing		£ 32,664.79		£ 32,664.79	£ 28,134.36
Mission & Evangelism		£ 1,305.23	£ 390.00	£ 1,695.23	£ 1,133.61
Total Direct Costs		£ 87,111.08	£ 390.00	£ 87,501.08	£ 101,427.37
Administrative and Overhead Costs	5f	£ 33,012.01	£ 883.00	£ 33,895.01	£ 34,007.44
Total PAYMENTS		£ 120,123.09	£ 1,273.00	£ 121,396.09	£ 135,434.81
Gross Deficit/Surplus		£ 9,063.53	£ 13,563.61	£ 22,627.14	£ 754.71
Transfers between funds	3	-£ 1,320.00	£ 1,320.00	£ -	£ -
		£ 7,743.53	£ 14,883.61	£ 22,627.14	£ 754.71
Cash at bank at 1 January		£ 57,245.95	£ 9,440.80	£ 66,686.75	£ 72,522.84
Cash at bank at 31 December		£ 69,445.94	£ 24,324.41	£ 93,770.35	£ 65,686.75

Statement of Assets and Liabilities

As at 31 December 2024

Account	Notes	Unrestricted Funds £	Restricted Funds £	31 Dec 2024	31 Dec 2023
Fixed Assets					
Community Hub, 56 Abbey Lane	2	£ 300,000.00	-	£ 300,000.00	£ 300,000.00
Current Assets					
Cash at bank and in hand					
Co-op Community DirectPlus Account		£ 34,108.58	£ 24,324.41	£ 58,432.99	-
Virgin Money Current Account		£ 7,965.40	-	£ 7,965.40	£ 45,150.88
CCLA Deposit Account		£ 27,371.96	-	£ 27,371.96	£ 25,992.33
Total Cash at bank and in hand		£ 69,445.94	£ 24,324.41	£ 93,770.35	£ 71,143.21
Accounts Receivable		£ 2,371.50	-	£ 2,371.50	£ 1,448.03
Total Current Assets		£ 71,817.44	£ 24,324.41	£ 96,141.85	£ 72,591.24
Liabilities					
Accounts Payable		-£ 3,035.70	-	-£ 3,035.70	-£ 5,125.60
HMRC		-	-	-	-£ 1,778.89
Total Liabilities		-£ 3,035.70	-	-£ 3,035.70	-£ 6,904.49
Net Current Assets (Liabilities)		£ 68,781.74	£ 24,324.41	£ 93,106.15	£ 65,686.75
Total Assets less Current Liabilities		£ 368,781.74	£ 24,324.41	£ 393,106.15	£ 365,686.75
Capital and Reserves					
Unrestricted Funds					
Current Year Earnings				£ 22,627.14	£ 754.71
Unrestricted Funds				£ 346,492.57	£ 355,491.24
Total Unrestricted Funds				£ 369,119.71	£ 356,245.95
Restricted & Designated Funds					
RF - AV				£ 42.60	£ 42.60
RF - Children and Families Worker				£ 210.61	-
RF - Church Fabric				£ 6,145.00	-
RF - Church House Fabric				£ 9,295.00	£ 1,864.00
RF - Hardship				£ 5,915.00	£ 5,915.00
RF - Memory Cafe				£ 1,435.00	£ 1,125.00
RF - Natter				£ 1,576.00	£ 1,929.00
RF - Organ Maintenance				-£ 294.80	-£ 1,434.80
Total Restricted & Designated Funds				£ 24,324.41	£ 9,440.80
Total Capital and Reserves				£ 393,444.12	£ 365,686.75

1. Accounting Policies

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

2. Fixed assets

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC, and which require a Faculty for disposal, are inalienable property, listed in the church's inventory. For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Fixed Assets comprise the freehold property at 56 Abbey Lane, otherwise referred to as St Chad's Community Hub. Freehold land and buildings were previously revalued. In line with the transitional arrangements allowed under FRS102, the PCC has decided to hold these assets at cost, with the cost based on the revalued amount at the date of transition.

Individual items of equipment with a purchase price of £1,000 or less are written off as an expense.

3. Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest and (b) donations, grants or fees received for a specified object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Designated Funds are unrestricted funds set aside by the PCC for a particular purpose. Funds so designated by the PCC can be redesignated by the PCC and so designation does not prevent funds being spent on any other purpose.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

The movements in restricted funds during the year were as below. There are currently no designated funds.

	Bal b/fwd	Receipts	Payments	Transfer	Bal c/fwd
Restricted					
RF - AV	£ 42.60	£ -	£ -	£ -	£ 42.60
RF - Children and Families Worker	£ -	£ 210.61	£ -	£ -	£ 210.61
RF - Church Fabric	£ -	£ 6,145.00	£ -	£ -	£ 6,145.00
RF - Community Hub Fabric	£ 1,864.00	£ 7,431.00		£ -	£ 9,295.00
RF - Hardship	£ 5,915.00	£ -	£ -	£ -	£ 5,915.00
RF - Memory Cafe	£ 1,125.00	£ 850.00	£ 540.00	£ -	£ 1,435.00
RF - Natter	£ 1,929.00	£ 200.00	£ 553.00	£ -	£ 1,576.00
RF - Organ Maintenance	-£ 1,434.80	£ -	£ 180.00	£ 1,320.00	-£ 294.80
Total	£ 9,440.80	£14,836.61	£1,273.00	£ 1,320.00	£24,324.41

- The AV fund represents the remains of a grant received in 2021 to facilitate online worship during the Covid pandemic and may only be used to purchase audio-visual equipment.
- The Children and Families' Worker fund represents initial donations towards the work of a children and families' worker to be appointed in 2025.
- The fabric funds represent accumulated appeals and fundraising for fabric maintenance and can only spent for this purpose.
- The Hardship fund represents the remainder of donations given during and after the Covid pandemic to benefit Church members experiencing hardship. It is administered by the incumbent and wardens.
- The Memory Cafe fund and Natter fund represent funds held for the St Chad's Memory Café and the St Chad's Natter group respectively, including grant funds, which may only be used for the benefit of these ministries. These funds are administered by the respective leadership teams.
- The transfer to the organ fund was from ordinary unrestricted funds in lieu of paying an honorarium to the organist. This fund remains in deficit awaiting the recovery of Gift Aid on a previous donation.

4 Related Party Transactions

A trustee, Christine Carr, is remunerated for cleaning and church verges duties. Christine Carr's daughter was, until 31 October 2024, an employee of St Chad's. The trustee takes no part in decisions regarding remuneration.

A trustee appointed in May 2024, Karen Kilner, was previously employed as an administrator by St Chad's, until resigning on 30 September 2024. She took no part in decisions regarding her remuneration.

5 Further Analysis of Receipts and Payments Accounts

Account	Unrestricted Funds	Restricted Funds	2024	2023
Receipts				
(a) All other giving/voluntary receipts				
Special Appeals				
Buildings Appeal	£ 800.00	£ 12,290.00	£ 13,090.00	£ -
CFW Appeal	£ -	£ 110.61	£ 110.61	£ -
Charity Appeals	£ 265.61	£ -	£ 265.61	£ -
Heating Appeal	£ -	£ -	£ -	£ 8,908.12
Total Special Appeals	£ 1,065.61	£ 12,400.61	£ 13,466.22	£ 8,908.12
Donations for Specific Purposes	£ 275.00	£ 350.00	£ 625.00	
General Donations	£ 4,612.40	£ -	£ 4,612.40	£ 2,719.15
Grant Funding	£ 100.00	£ 800.00	£ 900.00	
Total All other giving/voluntary receipts	£ 6,053.01	£ 13,550.61	£ 19,603.62	£ 11,627.27
(b) Activities for Generating Funds				
Fundraising sales	£ -	£ 1,286.00	£ 1,286.00	£ -
Total Activities for Generating Funds	£ -	£ 1,286.00	£ 1,286.00	£ -
(c) Investment Income				
Interest Income	£ 1,379.63	£ -	£ 1,379.63	£ 327.47
Income from Grounds Hire	£ 500.00	£ -	£ 500.00	£ 500.00
Total Investment Income	£ 1,879.63	£ -	£ 1,879.63	£ 827.47
(d) Church Activities				
Income from Life Events				
Income from Weddings	£ 1,428.00	£ -	£ 1,428.00	
Income from Funerals	£ 933.00	£ -	£ 933.00	
Total Income from Life Events	£ 2,361.00	£ -	£ 2,361.00	£ 2,436.00
Rental Income				
Income from Premise Hire - CH	£ 5,982.71	£ -	£ 5,982.71	£ 8,192.52
Income from Premise Hire - Church	£ 897.50	£ -	£ 897.50	£ 1,660.00
Total Rental Income	£ 6,880.21	£ -	£ 6,880.21	£ 9,852.52
Total Church Activities	£ 9,241.21	£ -	£ 9,241.21	£ 12,288.52
Payments				
(e) Direct Costs of Ministry				
Worship Services				
Worship Costs	£ 1,247.06	£ -	£ 1,247.06	£ 414.55
Life Events	£ 294.00	£ -	£ 294.00	£ 669.00
Total Worship Services	£ 1,541.06	£ -	£ 1,541.06	£ 1,083.55
Mission Giving				
Common Fund	£ 44,400.00	£ -	£ 44,400.00	£ 63,514.53
Mission Partners	£ 7,200.00	£ -	£ 7,200.00	£ 7,061.32
Hardship Fund	£ -	£ -	£ -	£ 500.00
Total Mission Giving	£ 51,600.00	£ -	£ 51,600.00	£ 71,075.85
Staffing				
Salaries	£ 27,312.21	£ -	£ 27,312.21	£ 25,906.01
PAYE and NIC	£ 3,996.29	£ -	£ 3,996.29	£ -
Pensions Costs	£ 953.93	£ -	£ 953.93	£ 1,724.58
Youth Worker expenses	£ 402.36	£ -	£ 402.36	£ 503.77
Total Staffing	£ 32,664.79	£ -	£ 32,664.79	£ 28,134.36
Mission & Evangelism				
Expenditure Childrens Work	£ 251.21	£ -	£ 251.21	
Expenditure Memory Cafe RF	£ -	£ 390.00	£ 390.00	£ 40.00
Expenditure Youth Work	£ 500.24	£ -	£ 500.24	£ 1,093.61
Hospitality Costs	£ 553.78	£ -	£ 553.78	
Total Mission & Evangelism	£ 1,305.23	£ 390.00	£ 1,695.23	£ 1,133.61
Total Direct Costs of Ministry	£ 87,111.08	£ 390.00	£ 87,501.08	£ 101,427.37
(f) Administrative and Overhead Costs				
Church & Maintenance Running Costs	£ 18,651.30	£ 205.02	£ 18,856.38	£ 13,568.90
Community Hub Running & Maintenance Costs	£ 4,378.04	£ -	£ 4,378.04	£ 6,258.21
Grounds upkeep	£ -	£ -	£ -	£ 61.10
Vicarage Costs	£ 248.80	£ -	£ 248.80	£ -
Small Non Capital Equipment	£ 717.77	£ 527.98	£ 1,245.75	£ 1,172.62
Cleaning & hygiene (excl staff)	£ 804.01	£ -	£ 804.01	£ -
(incl staff)	£ -	£ -	£ -	£ 2,710.09
Office Costs	£ 1,211.78	£ -	£ 1,211.78	£ 3,924.85
Professional Fees	£ 2,734.68	£ -	£ 2,734.68	£ -
Advertising & Marketing	£ 1,075.98	£ 150.00	£ 1,225.98	£ 2,938.84
Insurance	£ 3,095.39	£ -	£ 3,095.39	£ 3,224.10
Bank Charges	£ 13.75	£ -	£ 13.75	£ 3.73
Total Other Expenses	£ 80.45	£ -	£ 80.45	£ 145.00
Total Administrative and Overhead Costs	£ 33,011.95	£ 883.00	£ 33,895.01	£ 34,007.44

Church Workers Pension Fund (CWPF)

December 2024 Year End

The PCC of St Chad's, Woodseats participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - . a deferred annuity section known as Pension Builder Classic, and,
 - . a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £953.93, 2023: £1,724.58).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022. The next valuation is due as at 31 December 2025.

For the Pension Builder Classic section, the 2022 valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, the PCC of St Chad's, Woodseats could become responsible for paying a share of the failed employer's pension liabilities.

St Chad's has 1 active member and 0 deferred members in the CWPF at 31st December 2024.

This report was approved as a correct record of the activities of the parish and signed on behalf of the Parochial Church Council by

Signed	____ J M Hidden _____	____ A Lomax _____
	Chair of Trustees (Oversight Minister)	Lay Vice-Chair of Trustees (Churchwarden)

Print		
Name	____ Rev Jonathan Hidden _____	____ Ann Lomax _____

Date	____ 7 April 2025 _____	_____
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Independent Examiner's Report

I report to the trustees on my examination of the financial statements of The Parochial Church Council of St Chad's Church, Woodseats for the year ended 31st December 2024.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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 financial statements to be reached.

Marie Craig FCCA
TC Group

20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
PE2 6LR

Dated: 4 June 2025