

Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Richard Luckin

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Deeney J Frost T Brushett J Aylott P Leahy P Sterry S Tilling K Spicer	(Appointed 10 June 2024)
Secretary	T Woodgate	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Suite 8 Phoenix House Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	
Solicitors	Birkett Long LLP Phoenix House Christopher Martin Rd Basildon SS14 3EZ Essex CO3 3WG	

CHANGING PATHWAYS

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2024 and March 2025. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During 2024-25, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Statistics

In 2024-25, Changing Pathways received a total of 4053 referrals for survivors of domestic abuse, where we offered both telephone and face to face support. The total number of survivors reached in 2024-25 was 1786 which represents an 10% increase on 2023-24 where Changing Pathways reached 1627 survivors.

Domestic abuse has a devastating impact on all communities. However, as reflected in the gendered nature of domestic abuse, the majority of survivors we supported were female.

We supported 1926 survivors this year 14% more than the previous year. Of those who received support via our community services 92% were female and 8% were male. 1% of survivors were transgender. The majority (80%) were aged between twenty-one and fifty years, 6% were under sixteen and 2% were over seventy. 84 were pregnant. 43% had a disability. 1197 survivors had 2546 children between them of which 23% had social services involvement.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Only 24% of service users were employed full time. 4% were self-employed. 18% were unemployed. 13% were employed part time (under 24 hours). 5% were on long term sick leave or disabled. 2% were students, doing apprenticeships or Government training. 2% were on maternity leave. 1.5% were retired and 1% were full time carers.

Across all our services 96% of survivors reported feeling better able to recognise abusive behaviour and 95% feel they understand more about the impact of abuse on my child/children.

Our Achievements and Performance through 2024-2025

Trustees Report – Service Achievements 2024–25

Refuge Services

- Supported 60 women and 54 children across our refuges.
- Delivered high-quality, trauma-informed support, with strong safeguarding and resettlement pathways in place.

Community Services

- Worked with over 1926 clients across Essex and Thurrock through outreach and floating support.
- Maintained a flexible, demand-led staffing model to ensure resources aligned with caseload pressures.

Children and Young People (CYP) Services

- Supported over 200 children and young people through direct work, group programmes, and outreach.
- Expanded programmes in schools and community settings, raising awareness of healthy relationships and safeguarding.

Counselling Services

- Delivered over 300 counselling sessions to survivors of domestic abuse.
- Achieved positive client feedback, with the majority reporting improved wellbeing, confidence, and resilience.
- Embedded more trauma-informed practice, ensuring survivors received specialised emotional support alongside practical help.

Organisational Strengths

- Continued to deliver on EIDAS contract requirements, ensuring compliance while maintaining high-quality, survivor-focused services.
- Strengthened partnerships with housing providers, local authorities, and safeguarding boards.
- Successfully balanced financial prudence with service responsiveness by applying a demand-led resourcing model.

Financial Review

For the financial year ended 31 March 2025, the charity generated total income of £2.9M, our expenditure almost matched the income. We deliver a strong performance that reflects continued demand for our services and success in securing funding. As our main 5-year contract with EIDAS ends, we begin our new 5-year contract with PEDACC starting from April 2025.

The majority of our income continues to be derived from grant funding, which remains essential to delivering our charitable objectives. We are grateful to our funding partners for their ongoing support. In addition, donations of £80K, closely matching the amount received in the previous financial year, and indicating consistent support from our donor base. We are actively working to strengthen this area through more structured fundraising activities and events, aiming to diversify and stabilise future income streams.

The Trustees acknowledge that managing expenditure will be a key focus in the year ahead. While the charity remains in a stable financial position, we recognise the importance of aligning operational costs with available income and are taking steps to improve cost efficiency across the organisation without compromising the delivery of our services. We also plan to refresh the accommodation of our resident clients to ensure the choice to come to us in their situations is the best choice. We are proud that within this financial year that each accommodation was giving fresh new beds and mattresses which had not happened in over 10 years in some of our spaces.

CHANGING PATHWAYS

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

The Trustees and Chief Executive Officer remain confident in the charity's financial position and are committed to ensuring sustainable growth through responsible financial stewardship, diversification of income sources, and strategic investment in our core services.

Reserves Policy

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

Review of Financial Position

Changing Pathways holds a reasonable financial position. During the year the charity had total incoming resources of £2,936,134 (2024: £2,664,244), it incurred expenses totalling £2,969,428 (2024: £2,566,208), generating an operating deficit of £33,294 (2024: £98,036 surplus). The total net assets of the charity at the year end were £1,992,102 (2024: £2,025,396) which is represented by restricted reserves of £1,025,598 (2024: £909,514), designated funds of £966,504 (2024: £1,078,920) and unrestricted reserves of £nil (2024: £36,962).

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Funders

Thank you

The following organisations and individuals have contributed to our work during the year through their kind donations and funding:

Anabelle Regan	Mr Michael Barnard
Andrews Barry	Morgan Sindall Property Services
Basildon Athletics Club	Neil Taylor
Basildon Orthodox Community	P Matthew - Play Planet
Billericay Methodist Toddlers	Paul de Rozarieux
Billericay Fun Walk 2024	Paul Middleditch
Billericay Methodist Church	Paypal Giving Fund
Billericay Round Table	Pearce F
Billericay Town Rotary Club	Peyton Miles
Brett Knight	Prorite Scaffolding Ltd
Burley Barry	Quilters Junior School
C Thornton	R G Carter Projects Ltd
Castle Point Ladies Dining	Relief Chest Scheme
Christina Elvers	RMCS (Randall Memorial Christian Spiritualist Church)
Churches of St Andre with Holy Cross Basildon	Rotary Club Of Ongar And Kelvedon Hatch & Villages
Clipper Uk	Rotary Club Of Ongar And Kelvedon Hatch & Villages
Crown Estate Agents	Rotary Club Of Rochford
East Tilbury Relief In Need	Simon Brice
Essex Fire Authority	Ss&C Financial Services
Essex Lottery	The Essex Freemasons Stanford Le Hope
Fiserv	The Grand Charity
George Hopper	The Neighbourly Foundation
Global Essence Uk	The Nice Initiative
Hall Mead School	Thurrock Borough Council
Harwood Ladies Probus Club	Tk Maxx And Home
Helen Culf	Upminster Containers
Hutton & Shenfield Tangent Club	Veryan Edwards
Jennie Cox	Weald Masonic Chapter Brentwood
Jennie Peters-Smith	West And Coe
Jill Lowrie	Westlake Properties
Julie Westwood	William Berm
Lydia Smith	Womens Aid
Maldon Crystal Salt Company	

A huge "Thank you" to those that have donated and supported us throughout the year. We are so grateful for your continued support – it really makes a difference to our clients and their children.

Structure, governance and management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guaranties at 31st March 2025 was nine.

CHANGING PATHWAYS

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Deeney	
L Headley	(Resigned 15 May 2025)
J Frost	
T Brushett	
J Aylott	
P Leahy	
T Mullaney-Downer	(Resigned 13 February 2025)
P Sterry	
S Tilling	
K Spicer	(Appointed 10 June 2024)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify an address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

Organisational structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2024-2025 included:

Chief Executive Officer	Tania Woodgate
Finance and Business Manager	Samantha Jarrett
Operational Manager	Natasha Jean-Louis
Operational Manager	Ranjit Sindhar
Operational Manager	Gemma Faraway
Operational Manager	Zoe McKee

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider.

Auditor

In accordance with the company's articles, a resolution proposing that Rickard Luckin Limited be reappointed as auditor of the company will be put at a General Meeting.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
J Frost
Trustee

Date: 08/12/25

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Changing Pathways for the purpose of company law, 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHANGING PATHWAYS

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of noncompliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Kate Bell (Senior Statutory Auditor)

For and on behalf of Rickard Luckin Limited, Statutory Auditor

Chartered Accountants

Suite 8

Phoenix House

Christopher Martin Road

Basildon

Essex

SS14 3EZ

Date: 12th December 2025

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2025	2025	2025	2025	2024	2024	2024	2024
		£	£	£	£	£	£	£	£
Income from:									
Donations		9,445	39,987	32,403	81,835	15,196	43,363	23,653	82,212
Charitable activities	3	-	909,523	1,848,445	2,757,968	-	903,595	1,621,243	2,524,838
Fundraising	4	55,777	-	-	55,777	37,715	-	-	37,715
Investments	5	42,642	-	-	42,642	19,479	-	-	19,479
Other income	6	(2,088)	-	-	(2,088)	-	-	-	-
Total income		105,776	949,510	1,880,848	2,936,134	72,390	946,958	1,644,896	2,664,244
Expenditure on:									
Charitable activities	7	127,958	1,071,320	1,770,150	2,969,428	221,480	789,706	1,555,022	2,566,208
Total expenditure		127,958	1,071,320	1,770,150	2,969,428	221,480	789,706	1,555,022	2,566,208
Net income/(expenditure)		(22,182)	(121,810)	110,698	(33,294)	(149,090)	157,252	89,874	98,036
Transfers between funds		(14,780)	9,394	5,386	-	183,792	(195,757)	11,965	-
Net movement in funds		(36,962)	(112,416)	116,084	(33,294)	34,702	(38,505)	101,839	98,036
Reconciliation of funds:									
Fund balances at 1 April 2024		36,962	1,078,920	909,514	2,025,396	2,260	1,117,425	807,675	1,927,360
Fund balances at 31 March 2025		-	966,504	1,025,598	1,992,102	36,962	1,078,920	909,514	2,025,396

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

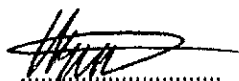
CHANGING PATHWAYS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		38,691		51,911
Current assets					
Debtors	13	164,386		453,310	
Investments	14	1,026,516		-	
Cash at bank and in hand		921,429		1,652,101	
		<u>2,112,331</u>		<u>2,105,411</u>	
Creditors: amounts falling due within one year	15	<u>(158,920)</u>		<u>(131,926)</u>	
Net current assets			<u>1,953,411</u>		<u>1,973,485</u>
Total assets less current liabilities			<u><u>1,992,102</u></u>		<u><u>2,025,396</u></u>
The funds of the charitable company					
Restricted income funds	16	1,025,598		909,514	
Unrestricted funds - general		-		36,962	
Unrestricted funds - designated	17	966,504		1,078,920	
		<u>1,992,102</u>		<u>2,025,396</u>	

The financial statements were approved by the trustees on 17th Nov 25



K Spicer
Trustee

Company registration number 09941590 (England and Wales)

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		255,420		(102,621)
Investing activities					
Purchase of tangible fixed assets		(2,218)		-	
Investment income received		42,642		19,479	
Net cash generated from investing activities			40,424		19,479
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			295,844		(83,142)
Cash and cash equivalents at beginning of year			1,652,101		1,735,243
Cash and cash equivalents at end of year			1,947,945		1,652,101
Relating to:					
Cash at bank and in hand			921,429		1,652,101
Short term deposits included in current asset investments			1,026,516		-

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year, and as such the trustees do not have any concern over the charity's ability to operate for at least 12 months from the date of signing the financial statements.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Grant income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

Housing benefit income is recognised when the charitable company is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fundraising income is recognised on receipt.

Donations of toys for use by the charitable company are recognised where the estimated value of the donated toy exceeds £50.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the main activities of the charity. Therefore, they consider that 12.5% of income is an appropriate basis by which to allocate support and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Refuge fixtures and fittings	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Changing Pathways, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	Outreach	Refuge	Total 2025	Total 2024
	£	£	£	£
Grants	1,549,028	529,820	2,078,848	1,905,725
Laundry	-	296	296	932
Utilities	-	74,789	74,789	64,349
Housing benefit	-	604,035	604,035	553,832
	<u>1,549,028</u>	<u>1,208,940</u>	<u>2,757,968</u>	<u>2,524,838</u>
Analysis by fund				
Unrestricted funds - designated	909,523	-	909,523	
Restricted funds	639,505	1,208,940	1,848,445	
	<u>1,549,028</u>	<u>1,208,940</u>	<u>2,757,968</u>	
For the year ended 31 March 2024				
Unrestricted funds - designated	903,595	-		903,595
Restricted funds	461,512	1,159,731		1,621,243
	<u>1,365,107</u>	<u>1,159,731</u>		<u>2,524,838</u>
Performance related grants				
CYP	214,224	-	214,224	-
Thurrock refuge	-	-	-	155,510
Brighter futures	86,003	-	86,003	86,002
EDAPP	80,000	-	80,000	80,000
Basildon refuge	-	228,000	228,000	228,000
New burdens	-	298,312	298,312	157,485
MOJ	257,278	-	257,278	295,510
EIDAS	909,523	-	909,523	903,218
	<u>1,549,028</u>	<u>529,820</u>	<u>2,078,848</u>	<u>1,905,725</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from fundraising

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other fundraising events	3,575	5,120
Charity ball	50,054	32,595
Other income	2,148	-
	<u>55,777</u>	<u>37,715</u>
Fundraising		

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>42,642</u>	<u>19,479</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>(2,088)</u>	<u>-</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Outreach 2025 £	Refuge 2025 £	Total 2025 £	Outreach 2024 £	Refuge 2024 £	Total 2024 £
Direct costs						
Staff costs	1,386,390	386,674	1,773,064	929,253	431,105	1,360,358
Depreciation and impairment	3,242	1,376	4,618	3,614	2,103	5,717
Minibus and travel	4,939	3,947	8,886	4,270	4,453	8,723
Telephone charges	12,001	10,650	22,651	7,403	6,787	14,190
Admin and printing	8,505	5,780	14,285	6,187	5,350	11,537
Utilities	(14,500)	81,271	66,771	-	65,912	65,912
Equipment, repairs and renewals	1,490	71,875	73,365	8,741	57,766	66,507
Children's counselling, tutoring and nursery costs	17,839	67,126	84,965	18,380	125,853	144,233
Computer costs	-	-	-	1,806	508	2,314
Household expenses	1,440	55,612	57,052	2,054	41,839	43,893
Insurance	250	3,187	3,437	-	1,439	1,439
Rent and rates	8,387	333,810	342,197	11,385	317,190	328,575
Training	1,648	3,525	5,173	14,609	5,811	20,420
Legal and professional fees	4,965	5,729	10,694	7,863	3,000	10,863
Fund raising	18,607	315	18,922	14,708	-	14,708
	<u>1,455,203</u>	<u>1,030,877</u>	<u>2,486,080</u>	<u>1,030,273</u>	<u>1,069,116</u>	<u>2,099,389</u>
Share of support and governance costs (see note 8)						
Support	204,628	239,730	444,358	167,608	252,743	420,351
Governance	-	38,990	38,990	-	46,468	46,468
	<u>1,659,831</u>	<u>1,309,597</u>	<u>2,969,428</u>	<u>1,197,881</u>	<u>1,368,327</u>	<u>2,566,208</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities (Continued)

Analysis by fund

Unrestricted funds - general	3,147	124,811	127,958	15,708	205,772	221,480
Unrestricted funds - designated	1,071,320	-	1,071,320	789,706	-	789,706
Restricted funds	585,364	1,184,786	1,770,150	392,467	1,162,555	1,555,022
	<u>1,659,831</u>	<u>1,309,597</u>	<u>2,969,428</u>	<u>1,197,881</u>	<u>1,368,327</u>	<u>2,566,208</u>

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	234,198	193,738
Depreciation	8,732	11,587
Minibus and travel	620	9,258
Telephone charges	44,086	41,561
Admin and printing	47,426	23,000
Rent, rates and utilities	(4,633)	1,348
Equipment repairs	75,249	90,335
Training and recruitment	9,466	22,010
Household expenses	6,754	7,347
Insurance	18,685	16,816
Bank charges	3,775	3,351
Governance costs	38,990	46,468
	<u>483,348</u>	<u>466,819</u>
Analysed between:		
Outreach	204,628	167,608
Refuge	278,720	299,211
	<u>483,348</u>	<u>466,819</u>

Governance costs includes payments to the auditors of £18,190 (2024: £21,208) for audit fees and £4,909 (2024: £2,184) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charitable company during the current or previous year. In the previous year it was decided at Christmas for all trustees in the office, alongside staff members, to be given a gift card to the value of £50 to recognise their work. This was repaid to the Charity during the year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the current or previous year.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Employees

	2025 Number	2024 Number
Caring services	45	44
Administration of the charity	6	6
Total	<u>51</u>	<u>50</u>

Employment costs	2025 £	2024 £
Wages and salaries	<u>2,007,262</u>	<u>1,554,096</u>

Included within wages and salaries is a redundancy payment totalling £13,438. In 2024 a settlement payment of £30,000 was made of which £20,000 was covered by insurance

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,000 - £80,000	<u>1</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>84,673</u>	<u>79,630</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Refuge fixtures and fittings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2024	41,649	95,896	14,000	151,545
Additions	-	2,218	-	2,218
Disposals	(8,073)	(4,266)	-	(12,339)
Reclassification	(2,513)	2,513	-	-
At 31 March 2025	31,063	96,361	14,000	141,424
Depreciation and impairment				
At 1 April 2024	26,716	64,824	8,094	99,634
Depreciation charged in the year	3,168	8,705	1,477	13,350
Eliminated in respect of disposals	(6,474)	(3,777)	-	(10,251)
Reclassification	(746)	746	-	-
At 31 March 2025	22,664	70,498	9,571	102,733
Carrying amount				
At 31 March 2025	8,399	25,863	4,429	38,691
At 31 March 2024	14,933	31,072	5,906	51,911

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	63,001	354,899
Other debtors	6,417	2,527
Prepayments and accrued income	94,968	95,884
	164,386	453,310

14 Current asset Investments

	2025 £	2024 £
Cash equivalents on deposit	1,026,516	-

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	28,050	29,555
Trade creditors	102,576	65,812
Other creditors	7,554	16,098
Accruals and deferred income	20,740	20,461
	<u>158,920</u>	<u>131,926</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
New Burdens	153,338	142,451	(105,821)	11,062	201,030
EDAPP	101,735	80,000	(96,338)	-	85,397
ISAS	2,375	-	-	-	2,375
Children & Young People	28,596	214,224	(235,493)	-	7,327
Refuge	418,381	1,096,892	(1,078,966)	(5,676)	430,631
Brighter futures	38,345	86,003	(70,080)	-	54,268
BME	23,733	-	-	-	23,733
MHCLG	5,957	-	(250)	-	5,707
Resettlement	9,082	-	-	-	9,082
Big Lottery	3,201	-	(1,300)	-	1,901
MOJ	124,214	257,278	(181,885)	-	199,607
ECF	557	-	-	-	557
Outreach	-	4,000	(17)	-	3,983
	<u>909,514</u>	<u>1,880,848</u>	<u>(1,770,150)</u>	<u>5,386</u>	<u>1,025,598</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
New Burdens	151,626	157,485	(155,773)	-	153,338
EDAPP	72,358	80,000	(50,623)	-	101,735
ISAS	2,503	-	(128)	-	2,375
Children & Young People	28,596	-	-	-	28,596
Refuge	387,298	1,025,900	(1,006,782)	11,965	418,381
Brighter futures	24,291	86,002	(71,948)	-	38,345
BME	26,815	-	(3,082)	-	23,733
MHCLG	5,957	-	-	-	5,957
Resettlement	9,082	-	-	-	9,082
Big Lottery	3,201	-	-	-	3,201
MOJ	92,448	295,509	(263,743)	-	124,214
ECF	3,500	-	(2,943)	-	557
	<u>807,675</u>	<u>1,644,896</u>	<u>(1,555,022)</u>	<u>11,965</u>	<u>909,514</u>

EDAPP Project - Funding is restricted to proving services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tendring Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Children & Young People - Funding received to help support children and young people who are affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

MHCLG - Funding received to provide domestic abuse safe accommodation.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities.

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

New burdens - Funding to support safe accommodation, therapeutic intervention and support children in the refuge.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Capital	17,513	-	(1,476)	-	16,037
Rent	100,000	-	-	-	100,000
Contingency	16,655	-	-	-	16,655
Friends of Changing Pathways	74,104	39,987	(43,075)	82,440	153,456
EIDAS	870,648	909,523	(1,026,769)	(73,046)	680,356
	<u>1,078,920</u>	<u>949,510</u>	<u>(1,071,320)</u>	<u>9,394</u>	<u>966,504</u>
 Previous year:	 At 1 April 2023 £	 Incoming resources £	 Resources expended £	 Transfers £	 At 31 March 2024 £
Capital	19,482	-	(1,969)	-	17,513
Rent	100,000	-	-	-	100,000
Contingency	16,655	-	-	-	16,655
Friends of refuge kids	109,764	43,363	(67,059)	(11,964)	74,104
EIDAS	871,524	903,595	(720,678)	(183,793)	870,648
	<u>1,117,425</u>	<u>946,958</u>	<u>(789,706)</u>	<u>(195,757)</u>	<u>1,078,920</u>

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basildon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Changing Pathways fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	24,747	6,115	7,829	38,691
Current assets/(liabilities)	(24,747)	960,389	1,017,769	1,953,411
	-	966,504	1,025,598	1,992,102
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	34,762	5,906	11,243	51,911
Current assets/(liabilities)	2,200	1,073,014	898,271	1,973,485
	36,962	1,078,920	909,514	2,025,396

19 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £29,866 (2024: £25,644).

21 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	349,707	453,511
Between two and five years	3,979	16,817
	<u>353,686</u>	<u>470,328</u>

22 Cash generated from/(absorbed by) operations

	2025 £	2024 £
(Deficit)/surplus for the year	(33,294)	98,036
Adjustments for:		
Investment income recognised in statement of financial activities	(42,642)	(19,479)
Loss on disposal of tangible fixed assets	2,088	-
Depreciation and impairment of tangible fixed assets	13,350	17,304
Movements in working capital:		
Decrease/(increase) in debtors	288,924	(227,083)
Increase in creditors	26,994	28,601
Cash generated from/(absorbed by) operations	<u>255,420</u>	<u>(102,621)</u>