

HIGHWORTH COMMUNITY CHURCH

England & Wales · Charity number 1080002

Details

Status Registered

Legal form Other

Registered 2000-03-27

Register [View on the Charity Commission register](#)

Contact

Address Highworth Community Church
8 Sheep Street
Highworth
Swindon
SN6 7AA

Phone 01793 765060

Email admin@highworthchurch.co.uk

Website www.highworth-swindon.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO IN WILTSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID WILTSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.C) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID WILTSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: A Christian Church engaged in religious, community and relief activities in Swindon and surrounding villages: providing youth work, local social support, overseas aid and hosting/providing facilities for free training activities, free debt counselling and advice and Foodbank.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WILTSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Swindon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£282,618	£217,479	-	-
2023-12-31	£206,042	£204,848	-	-
2022-12-31	£165,832	£202,688	-	-
2021-12-31	£178,879	£172,674	-	-
2020-12-31	£278,896	£195,176	-	-

Trustees

Name	Role	Appointed
Joanna Pearse	Chair	2020-02-15
Paul Mark Gardner		2025-06-03
Rebecca West		2025-07-08
Richard Christopher Wathen		2019-09-12

HIGHWORTH COMMUNITY CHURCH

England & Wales - Charity number 1080002

Accounts

Registered Charity no. 1080002

Highworth Community Church
Trustees Annual Report and Accounts
Year Ended 31st December 2024



Highworth Community Church

Year Ended 31st December 2024

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Highworth Community Church

Year Ended 31st December 2024

Legal and Administrative Information

Reference

The Charity is called "Highworth Community Church". The Church is registered with the Charity Commission for England and Wales and was registered on the 27th of March 2000.

Registered Charity Number 1080002

Registered Office 8 Sheep Street
Highworth
Swindon
Wiltshire
SN6 7AA

Website www.highworthcommunitychurch.org/

Trustees During the Financial Year

Joanna Pearse	<i>Chair</i>
Richard Wathen	<i>Treasurer</i>
Paul Fisher	
Janet Hodgson	<i>Resigned in Dec 2024</i>

Primary Bankers Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Highworth Community Church

Year Ended 31st December 2024

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

There were 4 Trustees of the Charity for the year ending 31st Dec 2024, assisted by a Trust Administrator (employed).

The Trustees ensure that the work of the Charity complies with its aims and objectives, keep policies and procedures up to date, including staff pay and contracts and risk management and have oversight and management of the finances of the Church. Our AGM is open to all church goers.

The Trustees work closely with the Church Leadership Team.

Objectives and Activities

A) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto in Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

C) To promote and fulfil such other charitable purposes beneficial to the community in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Achievement and Performance

The Trustees met regularly throughout 2024. After 9 years serving as a Trustee, Janet Hodgson stepped down; we are very grateful to Janet for her meticulous input and are looking to find a replacement Trustee.

Two new groups started meeting in 2024, a Leadership Support Group to surround and be a 'sounding board' for our senior Leader and to handle particular pastoral matters that arise. This coincided with our Volunteer Leader, Sally Willson, stepping down from leadership – after many years in that role. We are incredibly grateful to Sally for all her amazing input over the years. She is now part of this new team. The other is a 'Vision Team' that gathers to seek God for the prophetic vision for the church. And we continue to be supported and guided by a team of 'oversight' who are available for advice, support and guidance as and when needed.

Highworth Community Church

Year Ended 31st December 2024

Trustee's Annual Report

Leaders and some of our emerging leaders attended 2 national conferences held at Chroma Church, Leicester during the year. From this growing relationship our Senior Leader, Matt, and his wife Kathryn have taken part in a national leaders network 'Strengthen', connecting with other church leaders for support, encouragement and strength through the year.

We took on 2 interns this year to give insight and training in what church leadership looks like and involves; one has had a focus on Children's ministry, the other on Youth work, and media/tech. Both have had opportunities to travel and expand their knowledge and experience with other church environments and have engaged in on-line theological training.

We have seen an increased attendance at our Sunday morning services including many new believers; some of this is as a result of our regular outreach activities in the local area. The church's Children's Ministry has been reviewed and enhanced this year and children are now using a much larger dedicated space on Sunday mornings with some provision for children with additional needs.

Provision for youth work has grown with regular evening events running to include and engage teenagers. A group of young people went to a Youth Conference held at Chroma church, Leicester. And there is a growing number of young adults 'Twenties' who also meet weekly to grow their faith together.

As well as running our Training School for the sixth year running, we had a monthly Revival School and began a Ministry School to develop and grow potential leaders in the church.

Twice, we ran a 2 day residential workshop called 'River' which significantly impacted attendees. We have continued to run mini missions in the local and wider community and through these, have strengthened connections with some of the other churches in the wider community. A 'home blessings' team has been able to assist a number of local households.

A group of 12 men were able to go to 'The Gathering' a national men's event, held locally – this again impacted attendees. And several events including two women's day conferences were held during the year encouraging the women of the church to connect and grow.

Midweek activities include the Monday – Friday opening of The Bridge, (our community drop-in centre) which provides a safe and welcoming space for anyone wanting anything from company and a free hot drink to prayer support, photocopying, free internet access, Food Collective, help with form filling or signposting to other services such as CAP or Job Club. We also held a few 'Fish& Chips and Film' nights at The Bridge which were very popular.

A wide range of Small Groups run midweek as well as a weekly Bible Study, a monthly Wellbeing Café, giving everyone an opportunity to connect and go deeper in their faith journey.

The weekly toddler group 'Little Treasures' continues to meet in term time making connections among parents/carers pre-schoolers in the local community.

Highworth Community Church

Year Ended 31st December 2024

Trustee's Annual Report

Plans for the future

As we grow in numbers (largely as a result of the outreach activities) we are likely to be needing larger premises soon and so have begun to look into the options available to us and have started a Building Fund.

We will continue to grow our connections in the community being open to explore new ways of fulfilling our aims and reach more and more people, responding to needs as and when they arise.

Joanna Pearse,

Chair, Highworth Community Church Trustees

Financial Review

The financial position of the charity at 31st December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2024	2023
	£	£
Net income / (expenditure)	65,139	1,194

The fund balances at the year end were as follows:

	2024	2023
	£	£
Unrestricted Funds	97,124	82,832
Restricted Funds	77,649	26,801
Total	174,773	109,633

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Highworth Community Church

Year Ended 31st December 2024

Trustee's Annual Report

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. At the end of the year, the total unrestricted funds held by the church were £97,111. Of this £25,000 is held specifically to ensure the church holds adequate reserves.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

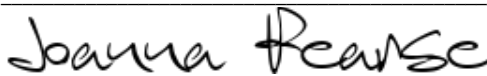
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Joanna Pearse

Name of Trustee:

Signed on Behalf of the Trustees:



Date of Approval:

07/07/2025

Highworth Community Church

Year Ended 31st December 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Highworth Community Church ('the charity') for the year ended 31 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 Act').

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

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 07/07/2025

Highworth Community Church

Year Ended 31st December 2024

Statement of Financial Activities

		2024		2023	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total funds £
Income					
Donations and legacies		182,977	87,560	270,537	174,356
Charitable Activities		11,305	-	11,305	31,126
Investment income		776	-	776	560
Total Income	2	<u>195,058</u>	<u>87,560</u>	<u>282,618</u>	<u>206,042</u>
Expenditure					
Expenditure on charitable activities	3	<u>179,908</u>	<u>37,571</u>	<u>217,479</u>	<u>204,848</u>
Total Expenditure		<u>179,908</u>	<u>37,571</u>	<u>217,479</u>	<u>204,848</u>
Net Income / (Expenditure)		<u>15,150</u>	<u>49,989</u>	<u>65,139</u>	<u>1,194</u>
Net Income and Net Movement in Funds					
Total funds brought forward	11	82,832	26,801	109,633	108,438
Transfers	11	(859)	859	-	-
Total Funds Carried Forward	11	<u>97,124</u>	<u>77,649</u>	<u>174,773</u>	<u>109,633</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both the Companies Act and the Charity SORP reporting requirements.

Highworth Community Church

Year Ended 31st December 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	8	5,349	6,117
Current Assets			
Debtors	9	3,069	7,162
Cash at bank and in hand		167,938	101,121
		<u>171,007</u>	<u>108,283</u>
Creditors: amounts falling due within one year	10	<u>1,583</u>	<u>4,767</u>
Net Current Assets		<u>169,424</u>	<u>103,516</u>
Total Assets less Current Liabilities		<u>174,773</u>	<u>109,633</u>
Net Assets	12	<u>174,773</u>	<u>109,633</u>
Funds of the Charity			
Restricted funds	11	77,649	26,801
Unrestricted funds	11		
Unrestricted general		65,290	53,425
Designated funds		31,834	29,407
		<u>97,124</u>	<u>82,832</u>
Total Charity Funds		<u>174,773</u>	<u>109,633</u>

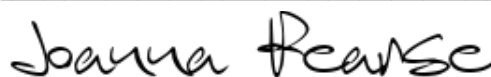
Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Joanna Pearse

Name of Trustee:

Signed on Behalf of the Trustees:



Date of Approval:

07/07/2025

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

1 Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a reducing balance basis over the estimated useful life of the asset.

Equipment

20% Reducing Balance

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and Legacies			
Donations	151,302	57,119	208,421
Gift aid	31,675	7,307	38,982
Grants	-	-	-
Transfer of charitable activity	-	23,134	23,134
	<u>182,977</u>	<u>87,560</u>	<u>270,537</u>
Charitable Activities			
Churches together recharges	-	-	-
Books and resources	136	-	136
Events and projects	5,680	-	5,680
The Bridge	617	-	617
Other income	4,872	-	4,872
	<u>11,305</u>	<u>-</u>	<u>11,305</u>
Investment Income			
Interest	776	-	776
	<u>776</u>	<u>-</u>	<u>776</u>
Total Income	<u>195,058</u>	<u>87,560</u>	<u>282,618</u>

During the year Highworth Churches Together passed over the charitable activity of Highworth Christians Against Poverty (CAP) Debt Centre. A fund transfer for this activity is represented in the restricted donations income. From April 2024 Highworth Community Church took financial and legal responsibility for the Highworth CAP Debt Centre. This was for a period of 1 year as they passed the charitable activity on to a new CIO in April 2025 (see Note 15, Events after the reporting period).

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Income cont.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Donations	118,126	28,565	146,691
Gift aid	23,437	4,228	27,665
Grants	-	-	-
	<u>141,563</u>	<u>32,793</u>	<u>174,356</u>
Charitable Activities			
Churches together recharges	24,127	-	24,127
Books and resources	341	-	341
Events and projects	4,395	-	4,395
The Bridge	2,263	-	2,263
	<u>31,126</u>	<u>-</u>	<u>31,126</u>
Investment Income			
Interest	560	-	560
	<u>560</u>	<u>-</u>	<u>560</u>
Total Income	<u>173,250</u>	<u>32,793</u>	<u>206,042</u>

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Church gifts and giving	13,987	2,848	16,835
Depreciation	1,337	-	1,337
Church and ministry expenditure	26,374	7,322	33,696
Premises and office costs	35,112	4,954	40,066
Projects & events	10,248	3,371	13,619
Staff salaries	92,850	19,076	111,926
	<u>179,908</u>	<u>37,571</u>	<u>217,479</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Church gifts and giving	11,851	23,643	35,494
Depreciation	1,529	-	1,529
Church and ministry expenditure	14,036	-	14,036
Premises and office costs	19,879	20,126	40,005
Projects & events	7,468	3,016	10,484
Staff salaries	103,300	-	103,300
	<u>158,062</u>	<u>46,785</u>	<u>204,848</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,498	1,440

6 Staff Costs

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	105,243	97,386
Social security costs	3,550	3,012
Employer contributions to pension plans	3,133	2,902
	<u>111,926</u>	<u>103,300</u>

The average headcount of employees during the year was as follows:

	2024	2023
Average headcount	5	5

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

7 Trustee Remuneration, Expenses and Donations

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity.

During the year one trustee incurred out-of-pocket expenses totalling £175 (2023: £803) the expenses were for church events.

During the year the total aggregated donations made to the charity by the trustees was £28,144 (2023: £25,680).

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

8 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost as at 1st January 2024	28,713	28,713
Additions	569	569
Cost as at 31st December 2024	29,282	29,282
Depreciation as at 1st January 2024	22,596	22,596
Depreciation charge	1,337	1,337
Depreciation as at 31st December 2024	23,933	23,933
Net Book Value as at 31st December 2024	5,349	5,349
Net Book Value as at 31st December 2023	6,117	6,117

9 Debtors

	2024	2023
	£	£
Accrued income	2,765	2,430
Trade debtors	-	2,682
Prepayments	304	2,051
	3,069	7,162

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,583	3,672
Deferred Income	-	1,095
	1,583	4,767

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2024	Income	Expenditure	Transfers	31 Dec 2024
	£	£	£	£	£
Unrestricted					
General	53,425	182,025	(166,280)	(3,881)	65,290
	53,425	182,025	(166,280)	(3,881)	65,290
Designated					
Mission emergency	3,050	11	-	(3,061)	-
Projects & events	460	6,085	(12,628)	6,083	-
Reserves	25,000	-	-	-	25,000
The Bridge expansion/ Church building	897	6,937	(1,000)	-	6,834
	29,407	13,033	(13,628)	3,022	31,834
Total Unrestricted	82,832	195,058	(179,908)	(859)	97,124

Restricted Funds

Benefaction fund	15,368	-	-	-	15,368
Christians Against Poverty (CAP)	8,860	70,507	(29,877)	-	49,490
Disaster relief	1,080	-	-	-	1,080
Internship	-	14,379	(3,750)	-	10,629
Little treasures	-	809	(1,668)	859	-
Missions weeks	920	1,865	(1,703)	-	1,082
Moldova gifts	573	-	(573)	-	-
Total Restricted	26,801	87,560	(37,571)	859	77,649
Total Funds	109,633	282,618	(217,479)	-	174,773

Fund Transfers 2024

Mission fund A transfer from the Mission fund to the General fund was made to be included in the Leaders mission gifts.

Projects and Events A transfer from the Projects and Events fund to the General fund to cover additional costs of events during the year.

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Charitable Funds cont.

Unrestricted Funds

	1 Jan 2023	Income	Expenditure	Transfers	31 Dec 2023
	£	£	£	£	£
Unrestricted					
General	32,666	164,621	(150,595)	6,732	53,425
	32,666	164,621	(150,595)	6,732	53,425
Designated					
Mission emergency	3,050	-	-	-	3,050
Projects & events	(200)	8,128	(7,468)	-	460
Reserves	25,000	-	-	-	25,000
The Bridge expansion/ Church building	397	500	-	-	897
	28,247	8,628	(7,468)	-	29,407
Total Unrestricted	60,913	173,249	(158,063)	6,732	82,832

Restricted Funds

Benefaction fund	43,186	-	(20,126)	(7,692)	15,368
Christians Against Poverty (CAP)	3,816	21,284	(16,240)	-	8,860
Disaster relief	-	1,080	-	-	1,080
K help/Christmas hampers	-	1,690	(1,690)	-	-
Little treasures	-	1,000	(1,580)	580	-
Missions weeks	-	2,006	(1,086)	-	920
Moldova gifts	523	50	-	-	573
We will stay	-	50	(350)	300	-
YWAM	-	5,633	(5,713)	80	-
Total Restricted	47,525	32,793	(46,785)	(6,732)	26,801
Total Funds	108,438	206,042	(204,848)	-	109,633

Fund Transfers 2023

Benefaction fund

A transfer from the Benefaction fund to the general fund was made to cover the overhead cost of running the Bridge centre, within the restrictions of the Benefaction fund.

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

Fund Descriptions

Designated Funds

Mission emergency	Funds to support mission in the UK and abroad where a need arises.
Projects & events	Funds for projects and events that further the charitable aims of the trust.
Reserves	Designated reserves were assigned by the trustees away from the general fund.
The Bridge expansion/ Church building	Money raised to build a new building

Restricted Funds

Benefaction fund	Monies donated to the church by an anonymous benefactor for the purpose of church running costs (excluding salary costs).
Christians Against Poverty (CAP)	Funds to further the work of the charity Christians Against Poverty (Charity number 1097217) and the CAP centre.
Disaster relief	Money given so that the church could respond to disasters worldwide.
Internship	Funds to support the activities, resources, training, travel and accommodation expenses during mission or offsite activities for two volunteer interns.
Little treasures	Donations made by people attending the toddler group
Missions weeks	Money given towards various missions events happening in the year, including weekend missions, yam and iris team visits and one off events.
Moldova gifts	Fund for gifts and mission work in Moldova (The Love Moldova Foundation Charity number 1174960).
We will stay	Money given to support various missionaries at the discretion of the team who meet to pray with them and encourage them
YWAM	Money given to support people doing YWAM gap year program

Highworth Community Church

Year Ended 31st December 2024

Notes to the Financial Statements

12 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	5,349	-	5,349
Current assets	93,358	77,649	171,007
Creditors less than 1 year	(1,583)	-	(1,583)
	<u>97,124</u>	<u>77,649</u>	<u>174,773</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	6,117	-	6,117
Current assets	81,482	26,801	108,282
Creditors less than 1 year	(4,767)	-	(4,767)
	<u>82,832</u>	<u>26,801</u>	<u>109,632</u>

13 Related Party Transactions

During 2023, The Love Moldova Foundation (Charity number:1174960) who has a shared Trustee, Joanna Pearse, received a gift of £6,966 from the church. No transactions took place between the charities in 2024.

14 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£
No later than 1 year	14,400
Later than 1 year but less than 5 years	27,600
Greater than 5 years	-
	<u>42,000</u>

15 Events after the Reporting Period

During the year ending 31st December 2024 Highworth Community Church took financial and legal responsibility for the High worth Christians Against Poverty (CAP) debt centre which had previously been managed by a multi church team called Highworth Churches Together. In December 2024 Highworth and District CAP CIO (Charity number 1211454) became a registered charity. The activity of the CAP debt centre, legal and financial responsibility was passed to this new CIO in April 2025, and a transfer of the charities funds held in the CAP restricted fund were made to the new charity. Funds transferred in April 2025 were £40,000. Some funds were retained by Highworth Community Church in the restricted CAP funds, to cover any direct debits to CAP headquarters and continue their support of the new CIO into 2025.

HIGHWORTH COMMUNITY CHURCH

England & Wales - Charity number 1080002

Accounts

Registered Charity no. 1080002

Highworth Community Church
Trustees Annual Report and Accounts
Year Ended 31st December 2023



Highworth Community Church

Year Ended 31st December 2023

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Highworth Community Church

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called "Highworth Community Church". The Church is registered with the Charity Commission for England and Wales and was registered on the 27th of March 2000.

Registered Charity Number 1080002

Registered Office 8 Sheep Street
Highworth
Swindon
Wiltshire
SN6 7AA

Website www.highworthcommunitychurch.org/

Trustees at 31st December 2022

Joanna Pearse	<i>Chair</i>
Richard Wathen	<i>Treasurer</i>
Janet Hodgson	
Paul Fisher	
Philip Smith	<i>Resigned May 2023</i>

Primary Bankers Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Highworth Community Church

Year Ended 31st December 2023

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

There are 4 Trustees of the Charity assisted by a Trust Administrator (employed).

The Trustees ensure that the work of the Charity complies with its aims and objectives, keep policies and procedures up to date, including staff pay and contracts and risk management and have oversight and management of the finances of the Church. Our AGM is open to all church goers.

The Trustees work closely with the Church Leadership Team.

Objectives and Activities

A) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto in Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

C) To promote and fulfil such other charitable purposes beneficial to the community in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Achievement and Performance

The Trustees met regularly throughout 2023, and also with the Church Leaders on several occasions. We continue to be supported and guided by a team of 'oversight' who help to steer our vision.

Our weekly Sunday services and midweek activities have continued to flourish. These include the Monday – Friday opening of The Bridge, (our community drop-in centre) which provides a safe and welcoming space for anyone wanting anything from company and a free hot drink to photocopying, free internet access, Food Collective, help with form filling or signposting to other services such as CAP, Job Club or Life Skills. We also held a few film nights and hosted a Christmas meal in The Bridge.

Additionally there are a range of Small Groups, a monthly Wellbeing Café, and Bible Study groups which meet regularly giving everyone an opportunity to connect and go deeper in their faith journey.

Highworth Community Church

Year Ended 31st December 2023

Trustee's Annual Report

We again ran various courses, including Alpha and our Leadership Training School. Twice, we ran a 2-day residential workshop called 'River' which significantly impacted attendees. We have continued to run mini-missions in the local and wider community and through these, have strengthened connections with some of the other churches in the wider community. A 'home blessings' team has been able to assist a number of local households. A group of 12 men were able to go to 'The Gathering' a national men's event, held locally – this again impacted attendees. And several events were held during the year encouraging the women of the church to connect and grow.

We have established a pattern of connecting once a month (usually via Zoom/Teams) with missionaries serving in different parts of the world, to encourage and support them in the work they are doing, while broadening our own perspectives at the same time.

A growing number of young people have got involved with the Youth and Children's activities that have been organised and run by the Church and the weekly toddler group 'Little Treasures' makes connections among parents/carers and pre-schoolers in the local community.

Plans for the future

As we grow in numbers (largely as a result of the outreach activities) we are likely to be needing larger premises soon and so have begun to look into the options available to us and have started a Building Fund.

We will continue to grow our connections in the community being open to explore new ways of fulfilling our aims and reach more and more people, responding to needs as and when they arise.

Financial Review

The financial position of the charity at 31st December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2023	2022
	£	£
Net income / (expenditure)	1,194	-36,856

The fund balances at the year end were as follows:

	2023	2022
	£	£
Unrestricted Funds	82,832	60,913
Restricted Funds	26,801	47,525
Total	109,633	108,438

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Highworth Community Church

Year Ended 31st December 2023

Trustee's Annual Report

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. At the end of the year, the total unrestricted funds held by the church were £82,832. Of this £25,000 is held specifically to ensure the church holds adequate reserves.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Name of Trustee:

Joanna Pearse

Signed on Behalf of the Trustees:



Date of Approval:

04/09/2024

Highworth Community Church

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Highworth Community Church ('the charity') for the year ended 31 December 2023.

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 Act').

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

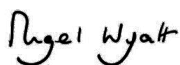
Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 05/09/2024

Highworth Community Church

Year Ended 31st December 2023

Statement of Financial Activities

		2023		2022	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total funds £
Income					
Donations and legacies		141,563	32,793	174,356	146,597
Charitable Activities		31,126	-	31,126	19,180
Investment income		560	-	560	55
Total Income	2	<u>173,249</u>	<u>32,793</u>	<u>206,042</u>	<u>165,832</u>
Expenditure					
Expenditure on charitable activities	3	<u>158,063</u>	<u>46,785</u>	<u>204,848</u>	<u>202,688</u>
Total Expenditure		<u>158,063</u>	<u>46,785</u>	<u>204,848</u>	<u>202,688</u>
Net Income / (Expenditure)		<u>15,186</u>	<u>(13,992)</u>	<u>1,194</u>	<u>(36,856)</u>
Net Income and Net Movement in Funds					
Total funds brought forward	11	60,913	47,525	108,438	145,293
Transfers	11	<u>6,732</u>	<u>(6,732)</u>	<u>-</u>	<u>-</u>
Total Funds Carried Forward	11	<u>82,832</u>	<u>26,801</u>	<u>109,633</u>	<u>108,437</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both the Companies Act and the Charity SORP reporting requirements.

Highworth Community Church

Year Ended 31st December 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	8	6,117	6,917
Current Assets			
Debtors	9	7,162	8,101
Cash at bank and in hand		101,121	104,872
		<u>108,283</u>	<u>112,973</u>
Creditors: amounts falling due within one year	10	<u>4,767</u>	<u>11,452</u>
Net Current Assets		<u>103,516</u>	<u>101,521</u>
Total Assets less Current Liabilities		<u>109,633</u>	<u>108,438</u>
Net Assets	12	<u>109,633</u>	<u>108,438</u>
Funds of the Charity			
Restricted funds	11	26,801	47,525
Unrestricted funds	11		
Unrestricted general		53,425	32,666
Designated funds		<u>29,407</u>	<u>28,247</u>
		<u>82,832</u>	<u>60,913</u>
Total Charity Funds		<u>109,633</u>	<u>108,438</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Janna Pearse

Signed on Behalf of the Trustees:



Date of Approval:

04/09/2024

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

1 Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a reducing balance basis over the estimated useful life of the asset.

Equipment

20% Reducing Balance

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Donations	118,126	28,565	146,691
Gift aid	23,437	4,228	27,665
Grants	-	-	-
	<u>141,563</u>	<u>32,793</u>	<u>174,356</u>
Charitable Activities			
Churches together recharges	24,127	-	24,127
Books and resources	341	-	341
Events and projects	4,395	-	4,395
The Bridge	2,263	-	2,263
	<u>31,126</u>	<u>-</u>	<u>31,126</u>
Investment Income			
Interest	560	-	560
	<u>560</u>	<u>-</u>	<u>560</u>
Total Income	<u>173,249</u>	<u>32,793</u>	<u>206,042</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
Donations	103,760	16,388	120,148
Gift aid	24,793	1,656	26,449
Grants	-	-	-
	<u>128,553</u>	<u>18,044</u>	<u>146,597</u>
Charitable Activities			
Churches together recharges	16,442	-	16,442
Books and resources	824	-	824
Events and projects	1,292	-	1,292
The Bridge	622	-	622
	<u>19,180</u>	<u>-</u>	<u>19,180</u>
Investment Income			
Interest	55	-	55
	<u>55</u>	<u>-</u>	<u>55</u>
Total Income	<u>147,789</u>	<u>18,044</u>	<u>165,832</u>

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Church gifts and giving	11,851	23,643	35,494
Depreciation	1,529	-	1,529
Church and ministry expenditure	14,036	-	14,036
Premises and office costs	19,879	20,126	40,005
Projects & events	7,468	3,016	10,484
Staff salaries	103,300	-	103,300
	<u>158,063</u>	<u>46,785</u>	<u>204,848</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Church gifts and giving	11,976	22,441	34,417
Depreciation	1,729	-	1,729
Church and ministry expenditure	14,235	-	14,235
Premises and office costs	24,100	22,601	46,701
Projects & events	7,846	-	7,846
Staff salaries	97,760	-	97,760
	<u>157,645</u>	<u>45,042</u>	<u>202,688</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,440	1,409

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	97,386	91,880
Social security costs	3,012	3,113
Employer contributions to pension plans	2,902	2,767
	<u>103,300</u>	<u>97,760</u>

The average headcount of employees during the year was as follows:

	2023	2022
Average headcount	5	5

Two employees work for Highworth Churches Together to run a Christian Against Poverty (CAP) Centre, they sit on the Highworth Community Church payroll but the cost of their salary is recharged to Highworth Churches Together.

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

7 Trustee Remuneration, Expenses and Donations

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity.

During the year two trustees incurred out-of-pocket expenses totalling £803 (2022: £0).

During the year the total aggregated donations made to the charity by the trustees was £25,680 (2022: £23,875).

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

8 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost as at 1st January 2023	27,984	27,984
Additions	729	729
Cost as at 31st December 2023	28,713	28,713
Depreciation as at 1st January 2023	21,067	21,067
Depreciation charge	1,529	1,529
Depreciation as at 31st December 2023	22,596	22,596
Net Book Value as at 31st December 2023	6,117	6,117
Net Book Value as at 31st December 2022	6,917	6,917

9 Debtors

	2023	2022
	£	£
Accrued income	2,430	6,677
Trade debtors	2,682	1,424
Prepayments	2,051	-
	7,162	8,101

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	3,672	11,452
Deferred Income	1,095	-
	4,767	11,452

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2023	Income	Expenditure	Transfers	31 Dec 2023
	£	£	£	£	£
Unrestricted					
General	32,666	164,621	(150,595)	6,732	53,425
	32,666	164,621	(150,595)	6,732	53,425
Designated					
Mission emergency	3,050	-	-	-	3,050
Projects & events	(200)	8,128	(7,468)	-	460
Reserves	25,000	-	-	-	25,000
The Bridge expansion/ Church building	397	500	-	-	897
	28,247	8,628	(7,468)	-	29,407
Total Unrestricted	60,913	173,249	(158,063)	6,732	82,832

Restricted Funds

Benefaction fund	43,186	-	(20,126)	(7,692)	15,368
Christians Against Poverty (CAP)	3,816	21,284	(16,240)	-	8,860
Disaster relief	-	1,080	-	-	1,080
K help/Christmas hampers	-	1,690	(1,690)	-	-
Little treasures	-	1,000	(1,580)	580	-
Missions weeks	-	2,006	(1,086)	-	920
Moldova gifts	523	50	-	-	573
We will stay	-	50	(350)	300	-
YWAM	-	5,633	(5,713)	80	-
	47,525	32,793	(46,785)	(6,732)	26,801
Total Restricted	47,525	32,793	(46,785)	(6,732)	26,801
Total Funds	108,438	206,042	(204,848)	-	109,633

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

Analysis of Charitable Funds cont.

Unrestricted Funds

	1 Jan 2022	Income	Expenditure	Transfers	31 Dec 2022
	£	£	£	£	£
Unrestricted					
General	45,218	142,721	(149,800)	(5,474)	32,666
	45,218	142,721	(149,800)	(5,474)	32,666
Designated					
Mission emergency	3,050	-	-	-	3,050
Projects & events	2,496	5,067	(7,846)	83	(200)
The Bridge expansion/ Church building	397	-	-	-	397
Reserves	25,000	-	-	-	25,000
	30,943	5,067	(7,846)	83	28,247
Total Unrestricted	76,161	147,788	(157,646)	(5,391)	60,913

Restricted Funds

Christians Against Poverty (CAP)	3,077	10,555	(9,816)	-	3,816
Benefaction fund	65,787	-	(22,601)	-	43,186
Moldova gifts	268	7,489	(12,625)	5,391	523
Total Restricted	69,132	18,044	(45,042)	5,391	47,525
Total Funds	145,293	165,832	(202,688)	-	108,438

Fund Descriptions

Designated Funds

Mission emergency	Funds to support mission in the UK and abroad where a need arises.
Projects & events	Funds for projects and events that further the charitable aims of the trust.
Reserves	Designated reserves were assigned by the trustees away from the general fund.
The Bridge expansion/ Church building	Money raised to build a new building

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

Fund Descriptions cont.

Restricted Funds

Benefaction fund	Monies donated to the church by an anonymous benefactor for the purpose of church running costs (excluding salary costs).
Christians Against Poverty (CAP)	Funds to further the work of the charity Christians Against Poverty (Charity number 1097217) and the CAP centre.
Disaster relief	Money given so that the church could respond to disasters worldwide.
Little treasures	Donations made by people attending the toddler group
Missions weeks	Money given towards various missions events happening in the year, including weekend missions, ywam and iris team visits and one off events.
Moldova gifts	Fund for gifts and mission work in Moldova (The Love Moldova Foundation Charity number 1174960).
We will stay	Money given to support various missionaries at the discretion of the team who meet to pray with them and encourage them
YWAM	Money given to support people doing YWAM gap year program

Fund Transfers

Benefaction fund	A transfer from the Benefaction fund to the general fund was made to cover the overhead cost of running the Bridge centre, within the restrictions of the Benefaction fund.
------------------	---

12 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	6,117	-	6,117
Current assets	81,482	26,801	108,283
Creditors less than 1 year	(4,767)	-	(4,767)
	<u>82,832</u>	<u>26,801</u>	<u>109,633</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	6,917	-	6,917
Current assets	65,449	47,525	112,973
Creditors less than 1 year	(11,452)	-	(11,452)
	<u>60,914</u>	<u>47,525</u>	<u>108,438</u>

Highworth Community Church

Year Ended 31st December 2023

Notes to the Financial Statements

13 Related Party Transactions

During the year The Love Moldova Foundation (Charity number:1174960) who has a shared Trustee, Joanna Pearse, received a gift of £6,966 from the church (2022: £5,659). At the end of the year, no money was owed between the two charities.

14 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£
No later than 1 year	14,400
Later than 1 year but less than 5 years	42,000
Greater than 5 years	-
	<hr/>
	56,400
	<hr/>

HIGHWORTH COMMUNITY CHURCH

England & Wales - Charity number 1080002

Accounts

Registered Charity no. 1080002

Highworth Community Church
Trustees Annual Report and Accounts
Year Ended 31st December 2022



Highworth Community Church

Year Ended 31st December 2022

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Highworth Community Church

Year Ended 31st December 2022

Legal and Administrative Information

Reference

The Charity is called "Highworth Community Church". The Church is registered with the Charity Commission for England and Wales and was registered on the 27th March 2000.

Registered Charity Number	1080002
Registered Office	8 Sheep Street Highworth Swindon Wiltshire SN6 7AA
Website	www.highworthcommunitychurch.org/
Trustees at 31st December 2022	Joanna Pearse <i>Chair</i> Richard Wathen <i>Treasurer</i> Janet Hodgson Philip Smith Paul Fisher
Primary Bankers	Santander UK plc Bridle Road Bootle Merseyside L30 4GB
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

Highworth Community Church

Year Ended 31st December 2022

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

There are 5 Trustees of the Charity assisted by a Trust Administrator (employed).

The Trustees ensure that the work of the Charity complies with its aims and objectives, keep policies and procedures up to date, including staff pay and contracts and risk management and have oversight and management of the finances of the Church. Our AGM is open to all church goers.

The Trustees work closely with the Church Leadership Team.

Objectives and Activities

A) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto in Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

C) To promote and fulfil such other charitable purposes beneficial to the community in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Achievement and Performance

The Trustees continued to meet regularly throughout 2022, and also with the Church Leaders on several occasions.

As well as weekly services held on Sundays, our midweek activities have continued to flourish. These include the Monday – Friday opening of The Bridge, our community drop-in centre which provides a safe welcome space for anyone wanting anything from company and a free hot drink to photocopying, Food Collective, help with form filling or signposting to other services such as CAP, Job Club or Life Skills. Additionally there are a range of Small Groups and Bible Study groups which meet regularly giving everyone an opportunity to connect and go deeper in the faith journey.

We ran various courses, including Alpha, Kintsugi Hope, Leadership Training and broadened the range of prayer ministry appointments we can offer from our Freedom Centre. We conducted several mini missions both within Highworth and in collaboration with other church groups in Swindon. These have included Home Blessings and outreach focussed Film Nights.

Highworth Community Church

Year Ended 31st December 2022

Trustee's Annual Report

Youth and childrens' activities have been run on a regular basis as well as a weekly toddler group in the community.

We have engaged with the Ukranian community who have fled their homeland because of the war and in particular embraced 4 women who have been living with church families as well as supporting missionaries in the UK and overseas, both financially and via online conversations and prayer including in Mozambique, and Moldova where we have personal connections.

Our senior leader Matt Ford, was on sabbatical for the final 3 months of the year, it was an opportunity for others rise to the challenge of taking responsibility during this period and grow in faith.

We continue to be supported and guided by a growing team of 'oversight' who help to steer our vision.

Plans for the future

We will continue to grow our connections in the community being open to explore new ways of fulfilling our aims and reach more and more people, responding to needs as and when they arise.

Financial Review

The financial position of the charity at 31st December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2022	2021
	£	£
Net income / (expenditure)	(36,856)	6,205

The fund balances at the year end were as follows:

	2022	2021
	£	£
Unrestricted Funds	60,913	76,161
Restricted Funds	47,525	69,132
Total	108,438	145,293

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Highworth Community Church

Year Ended 31st December 2022

Trustee's Annual Report

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. At the end of the year the total unrestricted funds held by the church were £60,913. Of this £25,000 is held specifically to ensure the church holds adequate reserves.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Richard Wathen

Name of Trustee:

Signed on behalf of the Trustees:



Date of approval:

29/07/2023

Highworth Community Church

Year Ended 31st December 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Highworth Community Church ('the charity') for the year ended 31 December 2022.

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 Act').

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

Independent Examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 31/07/2023

Highworth Community Church

Year Ended 31st December 2022

Statement of Financial Activities

		2022		2021	
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total funds
		£	£	£	£
Income					
Donations and legacies		129,175	18,044	147,219	157,850
Charitable activities		18,558	-	18,558	20,846
Investment income		55	-	55	183
Total Income	2	<u>147,788</u>	<u>18,044</u>	<u>165,832</u>	<u>178,879</u>
Expenditure					
Expenditure on charitable activities	3	<u>157,646</u>	<u>45,042</u>	<u>202,688</u>	<u>172,674</u>
Total Expenditure		<u>157,646</u>	<u>45,042</u>	<u>202,688</u>	<u>172,674</u>
Net income / (expenditure)		<u>(9,858)</u>	<u>(26,998)</u>	<u>(36,856)</u>	<u>6,205</u>
Net income and net movement in funds					
Total funds brought forward	11	76,161	69,132	145,293	139,088
Transfers	11	(5,391)	5,391	-	-
Total funds carried forward	11	<u>60,913</u>	<u>47,525</u>	<u>108,438</u>	<u>145,293</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Highworth Community Church

Year Ended 31st December 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	6,917	8,647
Current assets			
Debtors	9	8,101	8,201
Cash at bank and in hand		104,872	129,768
		<u>112,973</u>	<u>137,969</u>
Creditors: amounts falling due within one year	10	<u>11,452</u>	<u>1,323</u>
Net current assets		<u>101,521</u>	<u>136,646</u>
Total assets less current liabilities		<u>108,438</u>	<u>145,293</u>
Net assets	12	<u>108,438</u>	<u>145,293</u>
Funds of the charity			
Restricted funds	11	47,525	69,132
Unrestricted funds	11		
Unrestricted general		32,666	45,218
Designated funds		<u>28,247</u>	<u>30,943</u>
		<u>60,913</u>	<u>76,161</u>
Total charity funds		<u>108,438</u>	<u>145,293</u>

Directors responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Richard Wathen

Name of Trustee:

Signed on behalf of the Trustees:



Date of approval:

29/07/2023

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

1 Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment

20% Reducing Balance

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and legacies			
Donations	104,382	16,388	120,770
Gift aid	24,793	1,656	26,449
Grants	-	-	-
	<u>129,175</u>	<u>18,044</u>	<u>147,219</u>
Charitable activities			
Churches together recharges	16,442	-	16,442
Books and resources	824	-	824
Events and projects	1,292	-	1,292
The Bridge	-	-	-
	<u>18,558</u>	<u>-</u>	<u>18,558</u>
Investment Income			
Interest	55	-	55
	<u>55</u>	<u>-</u>	<u>55</u>
Total Income	<u>147,788</u>	<u>18,044</u>	<u>165,832</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and Legacies			
Donations	134,202	2,228	136,430
Gift aid	20,331	239	20,570
Grants	-	850	850
	<u>154,533</u>	<u>3,317</u>	<u>157,850</u>
Charitable activities			
Churches together recharges	20,364	-	20,364
Books and resources	457	-	457
Events and projects	-	25	25
The Bridge	-	-	-
	<u>20,821</u>	<u>25</u>	<u>20,846</u>
Investment Income			
Interest	183	-	183
	<u>183</u>	<u>-</u>	<u>183</u>
Total Income	<u>175,538</u>	<u>3,342</u>	<u>178,879</u>

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Church gifts and giving	11,976	22,441	34,417
Depreciation	1,729	-	1,729
Church and ministry expenditure	14,235	-	14,235
Premises and office costs	24,100	22,601	46,701
Projects & events	7,846	-	7,846
Staff salaries	97,760	-	97,760
	<u>157,646</u>	<u>45,042</u>	<u>202,688</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Church gifts and giving	13,457	2,295	15,752
Depreciation	2,162	-	2,162
Church and ministry expenditure	13,540	-	13,540
Premises and office costs	10,543	21,109	31,652
Projects & events	13,837	-	13,837
Staff salaries	95,732	-	95,732
	<u>149,270</u>	<u>23,404</u>	<u>172,674</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	1,409	1,323

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	91,880	93,383
Social security costs	3,113	2,536
Employer contributions to pension plans	2,767	2,660
	<u>97,760</u>	<u>98,580</u>

The average head count of employees during the year was as follows:

	2022	2021
Average head count	5	6

Two employees work for Highworth Churches Together to run a Christian Against Poverty (CAP) Centre, they sit on Highworth Community Church payroll but the cost of their salary is recharged to Highworth Churches Together.

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2022	2021
More than £60,000	0	0

Key management personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

7 Trustee remuneration, expenses and donations

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

During the year no trustees incurred out of pocket expenses (2021: £0).

During the year the total aggregated donations made to the charity by the trustee's was £23,875 (2021: £26,238).

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

8 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost as at 1st January 2022	27,984	27,984
Additions	-	-
Cost as at 31st December 2022	27,984	27,984
Depreciation as at 1st January 2022	19,338	19,338
Depreciation charge	1,729	1,729
Depreciation as at 31st December 2022	21,067	21,067
Net Book Value as at 31st December 2022	6,917	6,917
Net Book Value as at 31st December 2021	8,647	8,647

9 Debtors

	2022	2021
	£	£
Accrued income	6,677	2,848
Trade debtors	1,424	5,353
	8,101	8,201

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	11,452	1,323
	11,452	1,323

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2022	Income	Expenditure	Transfers	31 Dec 2022
	£	£	£	£	£
Unrestricted					
General	45,218	142,721	(149,800)	(5,474)	32,666
	<u>45,218</u>	<u>142,721</u>	<u>(149,800)</u>	<u>(5,474)</u>	<u>32,666</u>
Designated					
Mission emergency	3,050	-	-	-	3,050
Projects & events	2,496	5,067	(7,846)	83	(200)
The Bridge expansion	397	-	-	-	397
Reserves	25,000	-	-	-	25,000
	<u>30,943</u>	<u>5,067</u>	<u>(7,846)</u>	<u>83</u>	<u>28,247</u>
Total Unrestricted	76,161	147,788	(157,646)	(5,391)	60,913
	<u>76,161</u>	<u>147,788</u>	<u>(157,646)</u>	<u>(5,391)</u>	<u>60,913</u>
Restricted Funds					
Christians Against Poverty (CAP)	3,077	10,555	(9,816)	-	3,816
Benefaction fund	65,787	-	(22,601)	-	43,186
Moldova gifts	268	7,489	(12,625)	5,391	523
	<u>69,132</u>	<u>18,044</u>	<u>(45,042)</u>	<u>5,391</u>	<u>47,525</u>
Total Restricted	69,132	18,044	(45,042)	5,391	47,525
	<u>69,132</u>	<u>18,044</u>	<u>(45,042)</u>	<u>5,391</u>	<u>47,525</u>
Total Funds	145,293	165,832	(202,688)	-	108,438
	<u>145,293</u>	<u>165,832</u>	<u>(202,688)</u>	<u>-</u>	<u>108,438</u>

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

Analysis of Charitable Funds cont.

Unrestricted Funds

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2021 £
Unrestricted					
General	18,786	166,965	(135,434)	(5,100)	45,218
	18,786	166,965	(135,434)	(5,100)	45,218
Designated					
Mission emergency	3,050	-	-	-	3,050
Projects & events	7,760	8,573	(13,837)	-	2,496
The Bridge expansion	397	-	-	-	397
Reserves	20,000	-	-	5,000	25,000
Travel enabler	25	-	-	(25)	-
	31,232	8,573	(13,837)	4,975	30,943
Total Unrestricted	50,018	175,538	(149,271)	(125)	76,161
Restricted Funds					
Christians Against Poverty (CAP)	2,148	2,436	(1,507)	-	3,077
Richard hill mission	-	38	(188)	150	-
Education plus	25	-	-	(25)	-
Benefaction fund	86,896	-	(21,109)	-	65,787
Moldova gifts	-	868	(600)	-	268
Total Restricted	89,069	3,342	(23,404)	125	69,132
Total Funds	139,087	178,880	(172,675)	-	145,293

Fund Descriptions

Designated Funds

Mission emergency	Fund to support mission in the UK and abroad where a need arises.
Projects & events	Fund for projects and events that further the charitable aims of the trust.
The Bridge expansion	Monies donated to make improvements to the buildings in Sheep Street.
Reserves	Designated reserves held assigned by the trustees away from the general fund.

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

Fund Descriptions cont.

Restricted Funds

Christians Against Poverty (CAP) Funds to further the work of the charity Christians Against Poverty (Charity number 1097217) and the CAP centre.

Benefaction fund Monies donated to the church by an anonymous benefactor for the purpose of church running costs (excluding salary costs).

Moldova gifts Fund for gifts and mission work in Moldova (The Love Moldova Foundation Charity number 1174960).

Fund Transfers

Moldova gifts Transfer from the general fund to the restricted fund to round up the funds to a nil balance

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	6,917	-	6,917
Current assets	65,449	47,525	112,973
Creditors less than 1 year	(11,452)	-	(11,452)
	<u>60,913</u>	<u>47,525</u>	<u>108,438</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed assets	8,647	-	8,647
Current assets	68,837	69,132	137,969
Creditors less than 1 year	(1,323)	-	(1,323)
	<u>76,161</u>	<u>69,132</u>	<u>145,293</u>

13 Related party transactions

During the year The Love Moldova Foundation (Charity number: 1174960) who has a shared Trustee, Joanna Pearse, received a gift of £5,659 from the church (2021: £600). At the end of the year a further gift of £6,966 was held as an accrual to The Love Moldova Foundation, and paid in January 2023.

Highworth Community Church

Year Ended 31st December 2022

Notes to the Financial Statements

14 Operating lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£
No later than 1 year	14,400
Later than 1 year but less than 5 years	56,400
Greater than 5 years	-
	<hr/>
	70,800

HIGHWORTH COMMUNITY CHURCH

England & Wales - Charity number 1080002

Accounts

Registered Charity no. 1080002

Highworth Community Church
Trustees Annual Report and Accounts
Year Ended 31st December 2021



Highworth Community Church

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Highworth Community Church

Year Ended 31st December 2021

Legal and Administrative Information

Reference

The Charity is called "Highworth Community Church". The Church is registered with the Charity Commission for England and Wales and was registered on the 27th March 2000.

Registered Charity Number 1080002

Registered Office 8 Sheep Street
Highworth
Swindon
Wiltshire
SN6 7AA

Website www.highworthcommunitychurch.org/

Trustees at 31st December 2021

Joanna Pearse	<i>Chair</i>	<i>Appointed Feb 2020</i>
Richard Wathen	<i>Treasurer</i>	
Janet Hodgson		
Philip Smith		
Paul Fisher		

Primary Bankers Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Highworth Community Church

Year Ended 31st December 2021

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

There are 5 Trustees of the Charity assisted by a Trust Administrator (employed).

The Trustees ensure that the work of the Charity complies with its aims and objectives, keep policies and procedures up to date, including staff pay and contracts and risk management and have oversight and management of the finances of the Church. Our AGM is open to all church goers.

The Trustees work closely with the Church Leadership Team.

Objectives and Activities

A) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto in Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

C) To promote and fulfil such other charitable purposes beneficial to the community in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Achievement and Performance

The Trustees continued to meet regularly throughout 2021, either on-line or in-person, and also with the Church Leaders on several occasions. I (Joanna Pearse) succeeded Brenda Savill at the turn of the year, and Richard Wathen succeeded Mike Willson as Treasurer; we are grateful for all that Brenda and Mike contributed in their respective roles over the years.

While we began the year with on-line church services streamed on our YouTube channel, as restrictions permitted we were increasingly able to meet in-person. Visiting speakers were able to come in-person too, rather than joining us on-line.

While still on-line, we held a successful day conference for the whole church, with activities arranged for children, youth and adult members of the Church.

Highworth Community Church

Year Ended 31st December 2021

Trustee's Annual Report

We have been able to keep The Bridge, our Community drop-in Centre open all year round, providing services ranging from photocopying or a listening ear with a hot drink to Food Collective, help with form filling and signposting to other services available such as CAP, Job Club and Alpha.

The Church led 3 missions in the local community during the year as well as supporting local families through the 'Sanctuary' project. We have supported missionaries both in the UK and overseas, and some specific projects overseas including in Mozambique, Burundi and Moldova where we have personal connections. We ran various courses, including Alpha, Kintsugi Hope, Leadership Training and Life Languages and broadened the range of prayer ministry appointments we can offer.

Plans for the future

As we pursue our aims as a church community, we want to continue be able to respond to needs as and when they arise.

In particular, in the aftermath of Covid 19, we will continue to support the local community with the onset of the cost of living crisis. And we will further our work with Ukrainians who have recently arrived in our area, supporting them as they settle in to the country, learn the language, find employment and enable them keep connected with fellow Ukrainians both here and with those who are currently scattered across the world.

Financial Review

The financial position of the charity at 31st December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2021	2020
	£	£
Net income / (expenditure)	6,205	83,937

The fund balances at the year end were as follows:

	2021	2020
	£	£
Unrestricted Funds	76,161	50,019
Restricted Funds	69,132	89,069
Total	145,293	139,088

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Highworth Community Church

Year Ended 31st December 2021

Trustee's Annual Report

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. At the end of the year the total unrestricted funds held by the church were £76,161. Of this £25,000 is held specifically to ensure the church holds adequate reserves.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Name of Trustee:

Joanna C Pearse

Signed on behalf of the Trustees:



Date of approval:

05/10/2022

Highworth Community Church

Year Ended 31st December 2021

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Highworth Community Church ('the charity') for the year ended 31 December 2021.

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 Act').

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

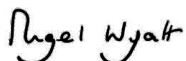
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 05/10/2022

Highworth Community Church

Year Ended 31st December 2021

Statement of Financial Activities

		2021		2020	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total funds £
Income					
Donations and legacies		154,533	3,317	157,850	257,883
Charitable activities	2	20,821	25	20,846	21,013
Investment Income		183	-	183	217
Total Income		<u>175,538</u>	<u>3,342</u>	<u>178,879</u>	<u>279,113</u>
Expenditure					
Expenditure on charitable activities	3	149,270	23,404	172,674	195,176
Total Expenditure		<u>149,270</u>	<u>23,404</u>	<u>172,674</u>	<u>195,176</u>
Net income / (expenditure)		<u>26,267</u>	<u>(20,062)</u>	<u>6,205</u>	<u>83,937</u>
Net income and net movement in funds					
Total funds brought forward	11	50,019	89,069	139,088	55,151
Transfers	11	(125)	125	(0)	-
Total funds carried forward	11	<u>76,161</u>	<u>69,132</u>	<u>145,293</u>	<u>139,088</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Highworth Community Church

Year Ended 31st December 2021

Statement of Financial Position

	Note	2021 £	2020 £
Fixed assets			
Tangible Fixed Assets	8	8,647	8,036
Current assets			
Debtors	9	8,201	3,665
Cash at bank and in hand		129,768	130,664
		<u>137,969</u>	<u>134,329</u>
Creditors: amounts falling due within one year	10	<u>1,323</u>	<u>3,278</u>
Net current assets		<u>136,646</u>	<u>131,052</u>
Total assets less current liabilities		<u>145,293</u>	<u>139,088</u>
Net assets	12	<u>145,293</u>	<u>139,088</u>
Funds of the charity			
Restricted funds	11	69,132	89,069
Unrestricted funds	11		
Unrestricted General		45,218	18,786
Designated Funds		30,943	31,233
		<u>76,161</u>	<u>50,019</u>
Total charity funds		<u>145,293</u>	<u>139,088</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Joanna C Pearse

Signed on behalf of the Trustees:



Date of approval:

05/10/2022

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

1 Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment

20% Reducing Balance

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations and Legacies			
Donations	134,202	2,228	136,430
Gift Aid	20,331	239	20,570
Grants	-	850	850
	<u>154,533</u>	<u>3,317</u>	<u>157,850</u>
Charitable Activities			
Churches Together recharges	20,364	-	20,364
Books and Resources	457	-	457
Events and Projects	-	25	25
Projects and Events	-	-	-
	<u>20,821</u>	<u>25</u>	<u>20,846</u>
Investment Income			
Interest	183	-	183
	<u>183</u>	<u>-</u>	<u>183</u>
Total Income	<u>175,538</u>	<u>3,342</u>	<u>178,879</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Donations and Legacies			
Donations	104,479	130,659	235,138
Gift Aid	19,496	899	20,395
Grants	2,350	-	2,350
	<u>126,325</u>	<u>131,558</u>	<u>257,883</u>
Charitable Activities			
Churches Together recharges	19,779	-	19,779
Books and Resources	945	-	945
Events and Projects	-	-	-
The Bridge	290	-	290
	<u>21,013</u>	<u>-</u>	<u>21,013</u>
Investment Income			
Interest	217	-	217
	<u>217</u>	<u>-</u>	<u>217</u>
Total Income	<u>147,555</u>	<u>131,558</u>	<u>279,113</u>

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Church Gifts and Giving	13,457	2,295	15,752
Depreciation	2,162	-	2,162
Church and Ministry Expenditure	13,540	-	13,540
Premises and Office Costs	10,543	21,109	31,652
Projects & Events	13,837	-	13,837
Staff Salaries	95,732	-	95,732
	<u>149,270</u>	<u>23,404</u>	<u>172,674</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Church Gifts and Giving	12,662	23,698	36,360
Depreciation	2,009	-	2,009
Church and Ministry Expenditure	30,018	-	30,018
Premises and Office Costs	-	22,229	22,229
Projects & Events	9,293	-	9,293
Staff Salaries	95,267	-	95,267
	<u>149,249</u>	<u>45,927</u>	<u>195,176</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
Independent examination and preparation of the financial statements	1,323	1,260

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	93,383	90,449
Social security costs	2,536	2,251
Employer contributions to pension plans	2,660	2,567
	<u>98,580</u>	<u>95,267</u>

The average head count of employees during the year was as follows:

	2021	2020
Average Head Count	6	6

Two employees work for Highworth Churches Together to run a Christian Against Poverty (CAP) Centre, they sit on Highworth Community Church payroll but the cost of their salary is recharged to Highworth Churches Together.

Number of employees received employee benefits of more than £60,000 during the year was as follows:

	2021	2020
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

7 Trustee remuneration, expenses and donations

During the year no trustees incurred out of pocket expenses (2020: £170).

During the year the total aggregated donations made to the charity by the trustee's was £26,238 (2020: £19,444).

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

8 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost as at 1st January 2021	25,212	25,212
Additions	2,772	2,772
Cost as at 31st December 2021	27,984	27,984
Depreciation as at 1st January 2021	17,176	17,176
Depreciation Charge	2,162	2,162
Depreciation as at 31st December 2021	19,338	19,338
Net Book Value as at 31st December 2021	8,647	8,647
Net Book Value as at 31st December 2020	8,036	8,036

9 Debtors

	2021	2020
	£	£
Accrued Income	2,848	2,084
Trade Debtors	5,353	1,581
	8,201	3,665

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,323	1,260
Social Security PAYE and NI	-	2,018
	1,323	3,278

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2021 £
Unrestricted					
General	18,786	166,965	(135,434)	(5,100)	45,218
	<u>18,786</u>	<u>166,965</u>	<u>(135,434)</u>	<u>(5,100)</u>	<u>45,218</u>
Designated					
Mission Emergency	3,050	-	-	-	3,050
Projects & Events	7,760	8,573	(13,837)	-	2,496
The Bridge Expansion	397	-	-	-	397
Reserves	20,000	-	-	5,000	25,000
Travel Enabler	25	-	-	(25)	(0)
	<u>31,233</u>	<u>8,573</u>	<u>(13,837)</u>	<u>4,975</u>	<u>30,943</u>
Total Unrestricted	<u>50,019</u>	<u>175,538</u>	<u>(149,270)</u>	<u>(125)</u>	<u>76,161</u>

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2020 £
Restricted Funds					
Christians Against Poverty (CAP)	2,148	2,436	(1,507)	-	3,077
Richard Hill Mission	-	38	(188)	150	-
Education Plus	25	-	-	(25)	-
Benefaction Fund	86,896	-	(21,109)	-	65,787
Moldova Gifts	-	868	(600)	-	268
Total	<u>89,069</u>	<u>3,342</u>	<u>(23,404)</u>	<u>125</u>	<u>69,132</u>
Total Funds					
Total	<u>139,088</u>	<u>178,879</u>	<u>(172,674)</u>	<u>-</u>	<u>145,293</u>

Fund Descriptions

Designated Funds

Mission Emergency	Fund to support mission in the UK and abroad where a need arises
Projects & Events	Fund for projects and events that further the charitable aims of the trust
The Bridge Expansion	Monies donated to make improvements to the buildings in Sheep Street
Reserves	Designated reserves held assigned by the trustees away from the general fund.

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

Restricted Funds

Christians Against Poverty (CAP)	Funds to further the work of this charity
Richard Hill Mission	Funds to support Richard Hill
Education Plus	Funds to support the work of Education Plus
Benefaction Fund	Monies donated to the church by an anonymous benefactor
Moldova Gifts	Fund for gifts and mission work in Moldova (The Love Moldova Foundation Charity number 1174960)

Fund Transfers

Richard Hill Mission	Transfer from the general fund to the restricted fund to round up the funds to a nil balance
Travel Enabler	The transfer from the Travel Enabler designated fund to the General fund was to move out residual funds to close the fund.
Education plus	The transfer from the Education Plus restricted fund to the General fund was to move out residual funds to close the fund.

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	8,671	-	8,647
Current Assets	76,161	69,132	137,969
Creditors less than 1 year	(1,323)	-	(1,323)
	<u>83,509</u>	<u>69,132</u>	<u>145,293</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	8,036	-	8,036
Current Assets	45,261	89,069	134,330
Creditors less than 1 year	(3,278)	-	(3,278)
	<u>50,019</u>	<u>89,069</u>	<u>139,088</u>

13 Related party transactions

During the year Rachel L Smith (married to Trustee Philip M Smith) was employed by Highworth Community Church. She received £2,310 in salary payments and £667 in expenses, all expenses claimed were spent on the day to day running of the charity (2020: salary payments of £4,437.36).

During the year The Love Moldova Foundation (Charity number: 1174960) who has a shared Trustee Joanna Pearse, received a gift of £600 from the Church (2020: £8,585).

Highworth Community Church

Year Ended 31st December 2021

Notes to the Financial Statements

14 Operating lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£
No later than 1 year	14,400
Later than 1 year but less than 5 years	57,600
Greater than 5 years	13,200
	<hr/>
	85,200
	<hr/>

HIGHWORTH COMMUNITY CHURCH

England & Wales - Charity number 1080002

Accounts

Registered Charity no. 1080002

Hightworth Community Church

Trustees Annual Report and Accounts

Year Ended 31st December 2020



Highworth Community Church

Year Ended 31st December 2020

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Highworth Community Church

Year Ended 31st December 2020

Legal and Administrative Information

Reference

The Charity is called "Highworth Community Church". The Church is registered with the Charity Commission for England and Wales and was registered on the 27th March 2000.

Registered Charity Number 1080002

Registered Office 8 Sheep Street
Highworth
Swindon
Wiltshire
SN6 7AA

Website www.highworthcommunitychurch.org/

Trustees at 31st December 2020

Mike Wilson (Treasurer)
Joanna Pearse (Chair) *Appointed Feb 2020*
Janet Hodgson
Philip Smith
Paul John Fisher
Richard Christopher Wathen
Brenda Savill

Primary Bankers Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Examiner: Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Highworth Community Church

Year Ended 31st December 2020

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Financial Review

The financial activity for the charity during the year was a total surplus of £139,088 made up of an unrestricted surplus of £50,019 and a restricted surplus of £89,069.

Going Concern

The Trustees are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Objectives and Activities

A) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto in Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

C) To promote and fulfil such other charitable purposes beneficial to the community in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Achievement and Performance

2020 has been an unprecedented year, many would never have used that word but by the end of the year we were all using it. Highworth Community Church (HCC) has had to change the way we meet. Over much of the lock downs there were no face-to-face meeting but regular streaming and Zoom meetings allowed us to maintain much of the church's work.

Each Sunday has seen us having a streamed service with many of the church family taking part, allowing the leaders to not feel pressured to deliver everything, plus its meant that many of us will have seen each other via You Tube. At the moment we are not sure as to when we will be able to meet again at Warneford School, but we are thankful that St Michaels church made their building available for us to meet.

Services that we provide such as Food Collective, CAP (Christians against Poverty), and many different support groups have continued to provide loving encouragement in a Covid secure way. During 2020 we have still managed to run many of our regular groups, Alpha, Training School and Prayer ministry via Zoom, which has enabled many to feel included. There have been several events undertaken jointly with other Churches in Highworth, facilitating a closer working together at community events.

Highworth Community Church

Year Ended 31st December 2020

Trustee's Annual Report

Our Safeguarding Co-ordinator, Mr Val Savill had given us notice that he wished to step down, but due to Covid he continued in his role until October 2020 he has now handed over all his duties to Mr Paul Fisher. We thank them both for all their dedication to this very important role.

The trustees continue to develop an effective working relationship with the leadership team; building on the core strengths needed of maintaining good communication and a joint understanding of our individual roles. At the end of December, I decided that it is time for me to stand down as Trustee and Chairperson. I accepted the position because I felt God had said that I should. Now I feel he is saying it's time to hand things over, and Mrs Joanna Pearse will be picking up the mantel of chairperson.

In the coming year HCC plans to continue to support the local community through regular church gatherings online or in person as government restrictions allow. We plan to continue support groups and community services at The Bridge and in the wider community. As well as this we will be undertaking and encouraging mission opportunities locally, nationally and around the world.

Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Signed on behalf of the Trustees.....

Richard Wathen

Name of Trustee

30/09/2021

Date:.....

Highworth Community Church

Year Ended 31st December 2020

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Highworth Community Church ('the charity') for the year ended 31 December 2020.

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 Act').

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

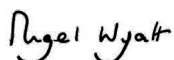
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 30/09/2021

Highworth Community Church

Year Ended 31st December 2020

Statement of Financial Activities

		2020		2019	
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
Income					
Donations and legacies		126,325	131,558	257,883	161,461
Charitable activities	2	21,013	-	21,013	24,703
Investment Income		217	-	217	161
Total Income		<u>147,555</u>	<u>131,558</u>	<u>279,113</u>	<u>186,325</u>
Expenditure					
Expenditure on charitable activities	3	<u>149,249</u>	<u>45,927</u>	<u>195,176</u>	<u>183,365</u>
Total Expenditure		<u>149,249</u>	<u>45,927</u>	<u>195,176</u>	<u>183,365</u>
Net income / (expenditure)		<u>(1,694)</u>	<u>85,631</u>	<u>83,937</u>	<u>2,960</u>
Net income and net movement in funds					
Total funds brought forward	11	52,838	2,313	55,151	52,191
Transfers	11	<u>(1,125)</u>	<u>1,125</u>	-	-
Total funds carried forward	11	<u>50,019</u>	<u>89,069</u>	<u>139,088</u>	<u>55,151</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Highworth Community Church

Year Ended 31st December 2020

Statement of Financial Position

	Note	2020 £	2019 £
Fixed assets			
Tangible Fixed Assets	8	8,036	7,116
Current assets			
Debtors	9	3,665	3,103
Cash at bank and in hand		130,664	47,466
		<u>134,329</u>	<u>50,569</u>
Creditors: amounts falling due within one year	10	<u>3,278</u>	<u>2,534</u>
Net current assets		<u>131,052</u>	<u>48,035</u>
Total assets less current liabilities		<u>139,088</u>	<u>55,151</u>
Net assets	12	<u>139,088</u>	<u>55,151</u>
Funds of the charity			
Restricted funds	11	89,069	2,313
Unrestricted funds	11		
Unrestricted General		18,786	25,233
Designated Funds		31,233	27,605
		<u>50,019</u>	<u>52,838</u>
Total charity funds		<u>139,088</u>	<u>55,151</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Richard Wathen

Signed on behalf of the Trustees:

Richard Wathen

Date of approval:

30/09/2021

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment

20% Reducing Balance

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations and legacies			
Donations	104,479	130,659	235,138
Gift Aid	19,496	899	20,395
Donated Goods and Services	-	-	-
Grants	<u>2,350</u>	<u>-</u>	<u>2,350</u>
	126,325	131,558	257,883
Charitable activities			
Churches Together recharges	19,779	-	19,779
Books and Resources	945	-	945
Events and projects	-	-	-
The Bridge	<u>290</u>	<u>-</u>	<u>290</u>
	21,013	-	21,013
Investment Income			
Interest	<u>217</u>	<u>-</u>	<u>217</u>
	217	-	217
Total Income	<u>147,338</u>	<u>131,558</u>	<u>278,896</u>

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations and legacies			
Donations	127,029	8,811	135,840
Gift Aid	24,316	1,305	25,621
Donated Goods and Services	-	-	-
Grants	-	-	-
	<u>151,345</u>	<u>10,116</u>	<u>161,461</u>
Charitable activities			
Churches Together recharges	18,137	-	18,137
Books and Resources	2,832	-	2,832
Events and projects	3,088	-	3,088
The Bridge	646	-	646
	<u>24,703</u>	<u>-</u>	<u>24,703</u>
Investment Income			
Interest	161	-	161
	<u>161</u>	<u>-</u>	<u>161</u>
Total Income	<u>176,209</u>	<u>10,116</u>	<u>186,325</u>

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Church Gifts and Giving	12,662	23,698	36,360
Depreciation	2,009	-	2,009
Church and Ministry Expenditure	30,018	-	30,018
Premises and Office Costs	-	22,229	22,229
Projects & Events	9,293	-	9,293
Staff Salaries	95,267	-	95,267
	<u>149,249</u>	<u>45,927</u>	<u>195,176</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Church Gifts and Giving	9,004	13,016	22,020
Depreciation	1,779	-	1,779
Church and Ministry Expenditure	16,785	-	16,785
Premises and Office Costs	21,136	-	21,136
Projects & Events	29,039	1,262	30,301
Staff Salaries	91,344	-	91,344
	<u>169,087</u>	<u>14,278</u>	<u>183,365</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2020 £	2019 £
Independent examination and preparation of the financial statements	1,260	1,050

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	90,449	86,262
Social security costs	2,251	2,858
Employer contributions to pension plans	2,567	2,317
	<u>95,267</u>	<u>91,437</u>

The average head count of employees during the year was as follows:

	2020	2019
Average Head Count	6	6

No employee received employee benefits of more than £60,000 during the year was as follows:

	2020	2019
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

7 Trustee remuneration, expenses and donations

During the year one trustees incurred out of pocket expenses totalling £170 which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, ministry costs, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £19,444.

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

8 Tangible Fixed Assets

	Equipment £	Total £
Cost as at 1st January 2020	22,283	22,283
Additions	2,929	2,929
Cost as at 31st December 2020	25,212	25,212
Depreciation as at 1st January 2020	15,167	15,167
Depreciation Charge	2,009	2,009
Depreciation as at 31st December 2020	17,176	17,176
Net Book Value as at 31st December 2020	8,036	8,036
Net Book Value as at 31st December 2019	7,116	7,116

9 Debtors

	2020 £	2019 £
Accrued Income	2,084	1,551
Trade Debtors	1,581	1,552
	3,665	3,103

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	1,260	1,050
Social Security PAYE and NI	2,018	1,484
	3,278	2,534

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2020	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2020
	£	£	£	£	£	£
Unrestricted						
General	25,233	134,611	(139,933)	-	(1,125)	18,786
	<u>25,233</u>	<u>134,611</u>	<u>(139,933)</u>	<u>-</u>	<u>(1,125)</u>	<u>18,786</u>
Designated						
Mission Emergency	1,000	2,050	-	-	-	3,050
Projects & Events	6,159	10,894	(9,293)	-	-	7,760
The Bridge Expansion	421	-	(24)	-	-	397
Reserves	20,000	-	-	-	-	20,000
Travel Enabler	25	-	-	-	-	25
	<u>27,605</u>	<u>12,944</u>	<u>(9,316)</u>	<u>-</u>	<u>-</u>	<u>31,233</u>
Total Unrestricted	<u>52,838</u>	<u>147,555</u>	<u>(149,249)</u>	<u>-</u>	<u>(1,125)</u>	<u>50,019</u>
Restricted Funds						
Christians Against Poverty (CAP)	2,288	13,847	(13,987)	-	-	2,148
Richard Hill Mission	-	1,050	(1,125)	-	75	-
Education plus	25	-	-	-	-	25
Benefaction Fund	-	109,125	(22,229)	-	-	86,896
Moldova Gifts	-	7,535	(8,585)	-	1,050	-
	<u>2,313</u>	<u>131,558</u>	<u>(45,927)</u>	<u>-</u>	<u>1,125</u>	<u>89,069</u>
Total Restricted	<u>2,313</u>	<u>131,558</u>	<u>(45,927)</u>	<u>-</u>	<u>1,125</u>	<u>89,069</u>
Total Funds	<u>55,151</u>	<u>279,113</u>	<u>(195,176)</u>	<u>-</u>	<u>-</u>	<u>139,088</u>

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

Fund Descriptions

Designated Funds

Mission Emergency Projects & Events	Fund to support mission in the UK and abroad where a need arises Fund for projects and events that further the charitable aims of the trust
The Bridge Expansion	Monies donated to make improvements to the buildings in Sheep Street
Reserves	Designated reserves held assigned by the trustees away from the general fund.

Restricted Funds

Christians Against Poverty (CAP)	Funds to further the work
Richard Hill Mission	Funds to support Richard Hill
Education plus	Funds to support the work of Education Plus
Benefaction Fund	Monies donated to the church by an anonymous benefactor
Moldova Gifts	Fund for gifts and mission work in Moldova

Fund Transfers

Moldova Gifts	Transfer from general to the restricted fund to up the funds to a nil balance.
Richard Hill Mission	Transfer from general to the restricted fund to up the funds to a nil balance.

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	8,036	-	8,036
Current Assets	45,261	89,069	134,329
Creditors less than 1 year	(3,278)	-	(3,278)
	<u>50,019</u>	<u>89,069</u>	<u>139,088</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fixed Assets	7,116	-	7,116
Current Assets	48,256	2,313	50,569
Creditors less than 1 year	(2,534)	-	(2,534)
	<u>52,838</u>	<u>2,313</u>	<u>55,151</u>

Highworth Community Church

Year Ended 31st December 2020

Notes to the Financial Statements

13 Related party transactions

There were no related party transactions which took place during the year (2019: £0)

14 Operating lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£
No later than 1 year	14,400
Later than 1 year but less than 5 years	72,000
Greater than 5 years	13,200
	<u>99,600</u>

15 Prior Period Adjustment

The opening fund balances as at the 1st of January 2020 have been corrected within this set of accounts to reflected the correct closing fund balances for year ending 31st December 2019. Highlighted below are the original and corrected fund balances.

	Restated 1 Jan 2020	Original 1 Jan 2020	Movement
	£	£	£
Unrestricted			
General	25,233	23,705	1,528
Designated			
Projects & Events	6,159	-	6,159
The Bridge Expansion	421	421	(0)
Travel Enabler	25	-	25
Gift Day	-	6,665	(6,665)
Spree	-	369	(369)
Website Upgrade	-	236	(236)
Restricted Funds			
Christians Against Poverty (CAP)	2,288	2,536	(248)
Education plus	25	-	25
Gloucester House	-	51	(51)
Natalie on Mission	-	25	(25)
Little Treasures	-	142	(142)