

# HIGHWAY CHRISTIAN CHURCH

England & Wales · Charity number 1109804

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05441520](#)

**Registered** 2005-06-02

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

## Contact

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**Address** 61 Bridge Street  
Kington  
Herefordshire  
HR5 3DJ

**Phone** 07739644248

**Email** [admin@highway.org.uk](mailto:admin@highway.org.uk)

**Website** [www.highway.org.uk](http://www.highway.org.uk)

## Activities

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**Objects:** (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH APPEARING IN THE SCHEDULE HERETO IN MARCH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES;(B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO ADVANCE CHRISTIAN EDUCATION IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** The principal activity of the Company is the advancement of the Christian religion by working as a Church in Bicester and surrounding areas.

## Classification

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- **How:** Provides Other Finance, Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Buckinghamshire
- Oxfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£17,302	£14,968	-	-
2024-03-31	£30,743	£24,227	-	-
2023-03-31	£29,149	£39,529	-	-
2022-03-31	£39,866	£52,732	-	-
2021-03-31	£55,237	£47,473	-	-

## Trustees

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Name	Role	Appointed
Claire Richards		2025-04-17
Jon Hobbs		2021-10-26

**HIGHWAY CHRISTIAN CHURCH**

England & Wales - Charity number 1109804

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# Accounts

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**HIGHWAY  
CHRISTIAN CHURCH**

**ANNUAL REPORT AND  
STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**COMPANY REGISTRATION No: 05441520**

**CHARITY REGISTRATION No: 1109804**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## **HIGHWAY CHRISTIAN CHURCH**

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## HIGHWAY CHRISTIAN CHURCH

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1109804
<b>COMPANY REGISTRATION NUMBER</b>	5441520
<b>DATE OF INCORPORATION</b>	2nd June 2005
<b>START OF FINANCIAL YEAR</b>	1st April 2023
<b>END OF FINANCIAL YEAR</b>	31st March 2024
<b>DIRECTORS DURING THE YEAR</b>	Peter Bridgman Jon Hobbs Chris Jones

#### **GOVERNING DOCUMENT**

Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

#### **OBJECTS**

(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH APPEARING IN THE SCHEDULE HERETO IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES;

(B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;

(C) TO ADVANCE CHRISTIAN EDUCATION IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;

(D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE.

#### **REGISTERED ADDRESS**

61 Bridge Street  
Kington  
England  
HR5 3DJ

#### **BANKERS**

National Westminster Bank PLC  
1 Manor field Road  
Bicester  
Oxfordshire  
OX6 7DA

#### **INDEPENDENT EXAMINER**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex

## **HIGHWAY CHRISTIAN CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

Highway has a Board of Directors and a Leadership Team, who together, oversee the activities of the organisation. The Board have oversight of operational and strategic risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Leadership Team are responsible for setting the vision for the church and oversee the day-to-day operational decisions. We employ 2 members of staff 1 of whom is responsible for the administration of the organisation and management of operational risk and good practice in relation to health and safety, data protection, safeguarding and financial accounting. The other serves in a church leadership role. All staff are accountable to the directors and to the leadership and advise and update them as to operational risk and current and proposed practices. Staff and volunteers have access to professional advice and training if required. We also rely on volunteers to help us continue our work.

Highway is a community of people from all backgrounds who are living out and responding to God's love in this world. We are on a journey that started more than 25 years ago when a group of people in and around the village of Marsh Gibbon obeyed God's call to be a Highway for God, a place where God would be invited, welcomed, and obeyed and ultimately for God's great love to change society for the better.

During the year Highway House Churches held regular Sunday meetings in homes, as well as monthly whole church gatherings in Marsh Gibbon Village Hall. We continue to provide a weekly youth group and termly social events for children and teenagers.

This year giving has decreased, but so also have our costs. We have sufficient reserves to cover running costs and we are in the process of reviewing our giving to other ministries to ensure our commitments are sustainable.

Highway continues to be involved in its local communities, supporting individuals who are in need and supporting Marsh Gibbon pensioners through the monthly lunch club. We have also been supporting Christian ministries and mission overseas.

**HIGHWAY CHRISTIAN CHURCH**

**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF DIRECTOR'S RESPONSIBILITIES**

The trustees (who are also the directors of Highway Christian Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- i. select suitable accounting policies and then apply them consistently;
- ii. make judgements and estimates that are reasonable and prudent;
- iii. observe the methods and principles in the Charities SORP;
- iv. prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business;
- v. 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006. The annual report was approved by the trustees of the charity and signed on its behalf by:

Approved by order of the Board of Directors on 20/09/2024 .....

Signed on their behalf by Director : Jon Hobbs .....

Print Name: Jon Hobbs 

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Highway Christian Church for the year ended 31 March 2024.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

Signed :



Date:

25.09.2024

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>INCOME</b>					
<b>Income from:</b>					
Donations and Legacies	<b>3a</b>	25,034	-	25,034	29,241
Other Income	<b>3b</b>	5,708	-	5,708	313
<b>TOTAL INCOME</b>		<b>30,743</b>	<b>-</b>	<b>30,743</b>	<b>29,554</b>
<b>EXPENDITURE</b>					
<b>Expenditure on:</b>					
Charitable Activities	<b>4a</b>	24,227	-	24,227	41,837
<b>TOTAL EXPENDITURE</b>		<b>24,227</b>	<b>-</b>	<b>24,227</b>	<b>41,837</b>
<b>NET INCOME/ EXPENDITURE</b>		<b>6,516</b>	<b>-</b>	<b>6,516</b>	<b>(12,283)</b>
Funds Brought Forward		6,011	603	6,614	18,897
Transfer of funds	<b>5</b>	-	-		
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,526</b>	<b>603</b>	<b>13,129</b>	<b>6,614</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**Company Number: 5441520**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

	Unrestricted Funds £	Restricted Funds £	31-Mar-24 Total £	31-Mar-23 Total £
<b>Fixed Assets</b>				
Tangible Assets	334	-	334	393
	334	-	334	393
<b>Current Assets</b>				
Debtors & Prepayments	899	-	899	14
Cash at Bank and in Hand	12,431	603	13,034	7,206
<b>Total Current Assets</b>	<b>13,330</b>	<b>603</b>	<b>13,933</b>	<b>7,220</b>
<b>Creditors:</b> amounts falling due within one year	(1,139)	-	(1,139)	(1,000)
<b>NET CURRENT ASSETS</b>	12,192	603	12,794	6,220
<b>TOTAL ASSETS</b> less current liabilities	<b>12,526</b>	<b>603</b>	<b>13,129</b>	<b>6,614</b>
Creditors: amounts falling due in more than one year	-	-	-	-
<b>NET ASSETS</b>	<b>12,526</b>	<b>603</b>	<b>13,129</b>	<b>6,614</b>
<b>Funds of the Charity</b>				
General Funds	12,526	-	12,526	6,011
Restricted Funds	-	603	603	603
<b>Total Funds</b>	<b>12,526</b>	<b>603</b>	<b>13,129</b>	<b>6,614</b>

For the financial year ended 31st March 2024, the company was entitled to exemption under 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year ended 31st March 2024 in accordance with section 476 of the Companies Act 2006.

- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees and authorised for issue on:

Approved by the Directors on .....20/09/2024.....

Signed on their behalf by Director .....



Print Name: .....Jon hobbs.....

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements have been prepared on a historical cost basis of accounting in accordance with Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and Companies Act 2006. The accounts are prepared on an ongoing concern basis. The church meets the public benefit entity definition (FRS102). Restatement was not required in making the transition to FRS102. The date of transition was 1st January 2015.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

*Changes in Accounting Policies and Previous Accounts*

There has been no change to the accounting policies since last year and no changes in the previous accounts.

**Incoming Resources**

*Recognition of Incoming Resources*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Incoming Resources with Related Expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

*Tax Reclaims on Donations and Gifts*

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

*Contractual Income and Performance Related Grants*

This is only included in the SOFA once the related goods or services has been delivered.

*Gifts in Kind*

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.

*Donated Services and Facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES (Continued)**

**Incoming Resources (continued)**

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Report of the Directors.

**Expenditure and Liabilities**

*Liability Recognition*

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

*Governance Costs*

Governance Costs include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to directors on governance or constitutional matters.

*Grants with Performance Conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Assets**

*Fixed Assets*

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% on reducing balance
Motor Vehicles	-	25% on cost
Computer Equipment	-	25% on cost

**2. TANGIBLE FIXED ASSETS**

		Fixtures & fittings £	Motor Vehicles £	Computer equipment £	Total £
Cost	01-Apr-23	8,926	12,361	19,255	40,542
Additions		-	-	-	-
Disposals		-	-	(11,970)	(11,970)
Cost at	31-Mar-24	<u>8,926</u>	<u>12,361</u>	<u>7,285</u>	<u>28,572</u>
Depreciation	01-Apr-23	8,533	12,361	19,255	40,149
Disposals		-	-	(11,970)	(11,970)
Charge		59	-	-	59
Depreciation at	31-Mar-24	<u>8,592</u>	<u>12,361</u>	<u>7,285</u>	<u>28,238</u>
Net Book Value	31-Mar-24	<u>334</u>	-	-	<u>334</u>
Net Book Value	31-Mar-23	393	-	-	393

There are no commitments under non-cancelling operating leases and capital commitments (2023: None)

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>3. INCOME</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>a) Donations and Legacies</b>				
Gifts & Donations	19,304	-	19,304	24,432
Gift Aid	5,731	-	5,731	4,809
	<b>25,034</b>	<b>-</b>	<b>25,034</b>	<b>29,241</b>
<b>b) Other Income</b>				
Sale of Goods	5,615	-	5,615	275
Interest	93	-	93	38
	<b>5,708</b>	<b>-</b>	<b>5,708</b>	<b>38</b>
<b>4. EXPENSES</b>				
	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>Charitable Activities -</b>				
Church Events	335	-	335	393
Gifts to Ministries	1,360	-	1,360	4,662
General Gifts	809	-	809	58
Youth & Children's expenses	340	-	340	411
<b>Admin/Support Costs -</b>				
Advertising	-	-	-	47
Bank Charges	165	-	165	204
Bookkeeping	399	-	399	377
Church Licences	369	-	369	-
Church resources, costs	36	-	36	55
Computer & Website	593	-	593	519
Depreciation	59	-	59	69
Entertainment	-	-	-	-
Fixtures & Fittings	-	-	-	-
Insurance	695	-	695	838
Leadership Expenses	4	-	4	26
Director's expenses	91	-	91	160
General Expenses	-	-	-	25
Pension	8	-	8	61
Postage & Stationery	81	-	81	26
Rent & Electricity	2,001	-	2,001	4,327
Repairs & Maintenance	-	-	-	132
Salaries	13,335	-	13,335	24,078
Staff Costs	-	-	-	146
Subscriptions	258	-	258	728
Telephone & Internet	38	-	38	198
Trailer & Van expenses	1,526	-	1,526	1,900
<b>Governance Costs -</b>				
Accountancy Fees	1,459	-	1,459	2,078
Legal Fees	13	-	13	59
Other	254	-	254	259
	<b>24,227</b>	<b>-</b>	<b>24,227</b>	<b>41,837</b>

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024**

**5. RESTRICTED FUNDS**

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
Restricted Gifts	603	-	-	-	603
	<b>603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>603</b>

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Restricted Gifts	2,506	405	2,308	-	603
	<b>2,506</b>	<b>405</b>	<b>2,308</b>	<b>-</b>	<b>603</b>

The restricted funds are wholly represented by the Charity's cash reserves.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Current Account	5,995	-	5,995	260
Savings Account	7,039	-	7,039	6,946
	<b>13,034</b>	<b>-</b>	<b>13,034</b>	<b>7,206</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Gift Aid Tax	899	-	899	-
Debtor	-	-	-	14
	<b>899</b>	<b>-</b>	<b>899</b>	<b>14</b>

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024**

**9. CREDITORS AND ACCRUALS:  
AMOUNTS DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
PAYE Payable	117	-	-	117	
Accruals and Prepaid Income	1,020	-	-	1,020	1,000
Pension Contribution	2	-	-	2	-
	<b>1,139</b>	<b>-</b>	<b>-</b>	<b>1,139</b>	<b>1,000</b>

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

There were no Creditors or Accruals falling due in more than one year during this financial year (2023: None).

**11. STAFF COSTS AND NUMBERS**

	<b>31-Mar-24 £</b>	<b>31-Mar-23 £</b>
Gross Wages and Salaries	13,335	24,078
Employer's National Insurance Costs	-	-
Pension	8	61
	<b>13,343</b>	<b>24,139</b>
	<b>31-Mar-24 TOTAL</b>	<b>31-Mar-23 TOTAL</b>
Average number of employees	3	4
	<b>3</b>	<b>4</b>

No employees (2023: None) received emoluments in excess of £60,000. Staff are paid through the PAYE system.

**12. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to directors during this financial period. No material transaction took place between any related organisation and a trustee.

S Hobbs, is the spouse of J Hobbs trustee, received a total of £453 (remuneration) for her employed role as assistant church administrator and was reimbursed £316 for out-of-pocket expenses in relation to vehicle MOT in the current financial year.

**13. RISK ASSESSMENT**

The directors 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 directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Directors 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 directors 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 directors will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**HIGHWAY CHRISTIAN CHURCH**

England & Wales - Charity number 1109804

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# Accounts

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**HIGHWAY  
CHRISTIAN CHURCH**

**ANNUAL REPORT  
AND  
STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**COMPANY REGISTRATION No: 05441520**

**CHARITY REGISTRATION No: 1109804**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## **HIGHWAY CHRISTIAN CHURCH**

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## HIGHWAY CHRISTIAN CHURCH

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1109804
<b>COMPANY REGISTRATION NUMBER</b>	5441520
<b>DATE OF INCORPORATION</b>	2nd June 2005
<b>START OF FINANCIAL YEAR</b>	1st April 2022
<b>END OF FINANCIAL YEAR</b>	31st March 2023
<b>DIRECTORS</b>	Peter Bridgman - Director Jon Hobbs Chris Jones - Appointed on 14th November 2022 Grant Croxford - Resigned on 17th January 2023 Daniel Reeve - Resigned on 20th October 2022

**GOVERNING DOCUMENT**

Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

**OBJECTS**

(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH APPEARING IN THE SCHEDULE HERETO IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES;

(B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (C) TO ADVANCE CHRISTIAN EDUCATION IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE.

**REGISTERED ADDRESS**

61 Bridge Street  
Kington  
England  
HR5 3DJ

**BANKERS**

National Westminster Bank PLC  
1 Manor field Road  
Bicester  
Oxfordshire  
OX6 7DA

**INDEPENDENT EXAMINER**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex

## **HIGHWAY CHRISTIAN CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

##### **Charity constitution**

Highway has a Board of Directors and a Leadership Team, who together, oversee the activities of the organisation. The Board have oversight of operational and strategic risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Leadership Team are responsible for setting the vision for the church and oversee the day-to-day operational decisions. We employ 4 members of staff 2 of whom are responsible for the administration of the organisation and management of operational risk and good practice in relation to health and safety, data protection, safeguarding and financial accounting. 2 of the staff serve in church leadership roles. All staff are accountable to the directors and to the leadership and advise and update them as to operational risk and current and proposed practices. Staff and volunteers have access to professional advice and training if required. We also rely on volunteers to help us continue our work.

Highway is a community of people from all backgrounds who are living out and responding to God's love in this world. We are on a journey that started more than 25 years ago when a group of people in and around the village of Marsh Gibbon obeyed God's call to be a Highway for God, a place where God would be invited, welcomed, and obeyed and ultimately for God's great love to change society for the better.

#### **Review of activities during the year ended 31 March 2023**

During the year Highway House Churches held regular Sunday meetings in homes, as well as monthly whole church gatherings in Marsh Gibbon Village Hall. We continue to provide a weekly youth group and termly social events for children and teenagers.

This year giving has decreased, but so also have our costs. We have sufficient reserves to cover running costs and we are in the process of reviewing our giving to other ministries to ensure our commitments are sustainable.

Highway continues to be involved in its local communities, supporting individuals who are in need and supporting Marsh Gibbon pensioners through the monthly lunch club. We have also been supporting Christian ministries and mission overseas.

**HIGHWAY CHRISTIAN CHURCH  
REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF DIRECTOR'S RESPONSIBILITIES**

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs 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 :-

- i. select suitable accounting policies and then apply them consistently;
- ii. make judgements and estimates that are reasonable and prudent;
- iii. prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business;
- iv. 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.

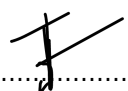
The directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the period ended 31st March 2023, and confirm that I have made available all information necessary for its preparation.

Approved by order of the Board of Directors on ..... 17 October 2023 .....

Signed on their behalf by Director : .....  .....

Print Name: Jon Hobbs

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

Signed : 

Date: 01.12.2023

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023**

	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
<b>INCOME</b>					
<b>Income from:</b>					
Donations and Legacies	<b>3a</b>	28,836	405	29,241	37,850
Other Income	<b>3b</b>	313	-	313	2,015
<b>TOTAL INCOME</b>		<b>29,149</b>	<b>405</b>	<b>29,554</b>	<b>39,866</b>
<b>EXPENDITURE</b>					
<b>Expenditure on:</b>					
Charitable Activities	<b>4a</b>	39,529	2,308	41,837	52,732
<b>TOTAL EXPENDITURE</b>		<b>39,529</b>	<b>2,308</b>	<b>41,837</b>	<b>52,732</b>
<b>NET INCOME/ EXPENDITURE</b>		<b>(10,380)</b>	<b>(1,903)</b>	<b>(12,283)</b>	<b>(12,867)</b>
Funds Brought Forward		18,861	37	18,898	31,765
Adjustments of funds	<b>5</b>	(2,469)	2,469		
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,011</b>	<b>603</b>	<b>6,614</b>	<b>18,897</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**Company Number: 5441520**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

	Unrestricted Funds	Restricted Funds	<b>31-Mar-23 Total</b>	<b>31-Mar-22 Total</b>
<b>Note</b>	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	393	-	393	462
	393	-	393	462
<b>Current Assets</b>				
Debtors & Prepayments	14	-	14	-
Cash at Bank and in Hand	6,603	603	7,206	19,661
<b>Total Current Assets</b>	<b>6,617</b>	<b>603</b>	<b>7,220</b>	<b>19,661</b>
<b>Creditors:</b> amounts falling due within one year	(1,000)	-	(1,000)	(1,225)
<b>NET CURRENT ASSETS</b>	5,618	603	6,220	18,435
<b>TOTAL ASSETS</b> less current liabilities	<b>6,011</b>	<b>603</b>	<b>6,614</b>	<b>18,897</b>
Creditors: amounts falling due in more than one year	-	-	-	-
<b>NET ASSETS</b>	<b>6,011</b>	<b>603</b>	<b>6,614</b>	<b>18,897</b>
<b>Funds of the Charity</b>				
General Funds	6,011	-	6,011	18,861
Restricted Funds	-	603	603	37
<b>Total Funds</b>	<b>6,011</b>	<b>603</b>	<b>6,614</b>	<b>18,897</b>

**Directors' Responsibilities:**

For the financial year ended 31st March 2023, the company was entitled to exemption under 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year ended 31st March 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

Approved by the Directors on ..... 17 October 2023

Signed on their behalf by Director ..... 

Print Name: ..... Jon Hobbs

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

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

**1. ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements have been prepared on a historical cost basis of accounting in accordance with Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and Companies Act 2006. The accounts are prepared on an ongoing concern basis. The church meets the public benefit entity definition (FRS102). Restatement was not required in making the transition to FRS102. The date of transition was 1st January 2015.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

*Changes in Accounting Policies and Previous Accounts*

There has been no change to the accounting policies since last year and no changes in the previous accounts.

**Incoming Resources**

*Recognition of Incoming Resources*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Incoming Resources with Related Expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

*Tax Reclaims on Donations and Gifts*

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

*Contractual Income and Performance Related Grants*

This is only included in the SOFA once the related goods or services has been delivered.

*Gifts in Kind*

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.

*Donated Services and Facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES (Continued)**

**Incoming Resources (continued)**

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Report of the Directors.

**Expenditure and Liabilities**

*Liability Recognition*

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

*Governance Costs*

Governance Costs include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to directors on governance or constitutional matters.

*Grants with Performance Conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Assets**

*Fixed Assets*

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% on reducing balance
Motor Vehicles	-	25% on cost
Computer Equipment	-	25% on cost

**2. TANGIBLE FIXED ASSETS**

		Fixtures & fittings £	Motor Vehicles £	Computer equipment £	Total £
Cost	01-Apr-22	8,926	12,361	19,255	40,542
Additions		-	-	-	-
Disposals		-	-	-	-
Cost at	31-Mar-23	<u>8,926</u>	<u>12,361</u>	<u>19,255</u>	<u>40,542</u>
Depreciation	01-Apr-22	8,464	12,361	19,255	40,080
Disposals		-	-	-	-
Charge		69	-	-	69
Depreciation at	31-Mar-23	<u>8,533</u>	<u>12,361</u>	<u>19,255</u>	<u>40,149</u>
Net Book Value	31-Mar-23	<u>393</u>	-	-	<u>393</u>
Net Book Value	31-Mar-22	462	-	-	462

There are no commitments under non-cancelling operating leases and capital commitments (2023: None)

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**3. INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
<b>a) Donations and Legacies</b>				
Gifts & Donations	24,027	405	24,432	32,951
Gift Aid	4,809	-	4,809	4,899
	<b>28,836</b>	<b>405</b>	<b>29,241</b>	<b>37,850</b>

**b) Other Income**

Sale of Goods	275	-	275	2,014
Interest	38	-	38	1
	<b>313</b>	<b>-</b>	<b>313</b>	<b>1</b>

**4. EXPENSES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
<b>Charitable Activities -</b>				
Church Events	393	-	393	125
Gifts to Ministries	2,354	2,308	4,662	11,835
General Gifts	58	-	58	887
Travel & Subsistence	-	-	-	-
Youth & Children's expenses	411	-	411	619
Conferences & Seminars	-	-	-	-
<b>Admin/Support Costs -</b>				
Advertising	47	-	47	22
Bank Charges	204	-	204	252
Bookkeeping	377	-	377	355
Church Licences	-	-	-	-
Church resources, costs	55	-	55	1,215
Computer & Website	519	-	519	332
Depreciation	69	-	69	327
Entertainment	-	-	-	-
Fixtures & Fittings	-	-	-	-
Insurance	838	-	838	852
Leadership Expenses	26	-	26	790
Director's expenses	160	-	160	-
General Expenses	25	-	25	-
Pension	61	-	61	246
Postage & Stationery	26	-	26	175
Rent & Electricity	4,327	-	4,327	2,835
Repairs & Maintenance	132	-	132	150
Salaries	24,078	-	24,078	26,108
Staff Costs	146	-	146	437
Subscriptions	728	-	728	276
Telephone & Internet	198	-	198	451
Trailer & van expenses	1,900	-	1,900	1,443
<b>Governance Costs -</b>				
Accountancy Fees	2,078	-	2,078	2,705
Legal Fees	59	-	59	13
Other	259	-	259	284
	<b>39,529</b>	<b>2,308</b>	<b>41,837</b>	<b>52,732</b>

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2023**

**5. RESTRICTED FUNDS**

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Restricted Gifts	2,506	405	2,308	-	603
	<b>2,506</b>	<b>405</b>	<b>2,308</b>	<b>-</b>	<b>603</b>

The restricted funds are wholly represented by the Charity's cash reserves.

It was discovered during the review of funds exercise, that some income and expenditure attributable to Restricted funds have been inadvertently allocated to general unrestricted funds in the charity bookkeeping records. This has resulted in the balance held in restricted funds being understated by £2469 as at 31st of March 2022. Revised name of this fund is Restricted Gifts.

As at 31st March 2022

	General Fund £	Restricted Fund £	Total £
Reserves as originally stated	18,861	37	18,898
Prior period adjustment	- 2,469	2,469	-
Reserves as restated	16,392	2,506	18,898

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Current Account	260	-	260	10,952
Savings Account	6,343	603	6,946	8,708
	<b>6,603</b>	<b>603</b>	<b>7,206</b>	<b>19,660</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Accrued Income: Gift Aid Tax Debtor	- 14	-	-	- 14	-
	<b>14</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Accruals and Prepaid Income	1,000	-	-	1,000	1,000
Payroll Liabilities	-	-	-	-	225
	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,225</b>

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2023**

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

There were no Creditors or Accruals falling due in more than one year during this financial year (2023: None).

**11. STAFF COSTS AND NUMBERS**

	<b>31-Mar-23</b>	<b>31-Mar-22</b>
	<b>£</b>	<b>£</b>
Gross Wages and Salaries	24,078	26,108
Employer's National Insurance Costs	-	-
Pension	61	351
	<b>24,139</b>	<b>26,459</b>
	<b>31-Mar-23</b>	<b>31-Mar-22</b>
	<b>TOTAL</b>	<b>TOTAL</b>
Number of employees	4	4
<b>Total</b>	<b>4</b>	<b>4</b>

No employees (2023: None) received emoluments in excess of £60,000. Staff are paid through the PAYE system.

**12. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to directors during this financial period. No material transaction took place between the organisation and a trustee.

A Reeve, employed leadership team member, is the spouse of D Reeve trustee. E Croxford, employed church administrator, is spouse of G Croxford trustee. S Hobbs, employed assistant church administrator, is spouse of J Hobbs trustee. Related parties received a total of £17,774 (remuneration and pension contribution) in the current year.

**13. RISK ASSESSMENT**

The directors 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 directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Directors 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 directors 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 directors will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**HIGHWAY CHRISTIAN CHURCH**

England & Wales - Charity number 1109804

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# Accounts

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**HIGHWAY  
CHRISTIAN CHURCH**

**ANNUAL REPORT  
AND  
STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**COMPANY REGISTRATION No: 05441520**

**CHARITY REGISTRATION No: 1109804**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
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PO18 8NF

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## HIGHWAY CHRISTIAN CHURCH

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1109804
<b>COMPANY REGISTRATION NUMBER</b>	5441520
<b>DATE OF INCORPORATION</b>	2nd June 2005
<b>START OF FINANCIAL YEAR</b>	1st April 2021
<b>END OF FINANCIAL YEAR</b>	31st March 2022
<b>DIRECTORS</b>	D Reeve P Bridgman - Director G Coxford - appointed 1.9.21 J Hobbs -appointed 26.10.21 PA Hemmings - resigned 1.9.21
<b>GOVERNING DOCUMENT</b>	Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.
<b>OBJECTS</b>	(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH APPEARING IN THE SCHEDULE HERETO IN MARCH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES;  (B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (C) TO ADVANCE CHRISTIAN EDUCATION IN MARSH GIBBON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE.
<b>REGISTERED ADDRESS</b>	Chandos House School Lane Buckingham Buckinghamshire MK18 1HD
<b>BANKERS</b>	National Westminster Bank PLC 1 Manor field Road Bicester Oxfordshire OX6 7DA
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex

## **HIGHWAY CHRISTIAN CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

##### **Charity constitution**

Highway has a Board of Directors and a Leadership Team, who together, oversee the activities of the organisation. The Board have oversight of operational and strategic risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Leadership Team are responsible for setting the vision for the church and oversee the day-to-day operational decisions. We employ 4 members of staff 2 of whom are responsible for the administration of the organisation and management of operational risk and good practice in relation to health and safety, data protection, safeguarding and financial accounting. 2 of the staff serve in church leadership roles. All staff are accountable to the directors and to the leadership and advise and update them as to operational risk and current and proposed practices. Staff and volunteers have access to professional advice and training if required. We also rely on volunteers to help us continue our work.

Highway is a community of people from all backgrounds who are living out and responding to God's love in this world. We are on a journey that started more than 25 years ago when a group of people in and around the village of Marsh Gibbon obeyed God's call to be a Highway for God, a place where God would be invited, welcomed, and obeyed and ultimately for God's great love to change society for the better.

#### **Review of activities during the year ended 31 March 2022**

During the year Highway House Churches held regular Sunday meetings in homes, as well as monthly whole church gatherings in Marsh Gibbon Village Hall. We continue to provide a weekly youth group and termly social events for children and teenagers.

This year giving has decreased, but so also have our costs. We have sufficient reserves to cover running costs and we are in the process of reviewing our giving to other ministries to ensure our commitments are sustainable.

Highway continues to be involved in its local communities, supporting individuals who are in need and supporting Marsh Gibbon pensioners through the monthly lunch club. We have also been supporting Christian ministries and mission overseas.

**HIGHWAY CHRISTIAN CHURCH  
REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**STATEMENT OF DIRECTOR'S RESPONSIBILITIES**

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs 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 :-

- i. select suitable accounting policies and then apply them consistently;
- ii. make judgements and estimates that are reasonable and prudent;
- iii. prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business;
- iv. 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 directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the period ended 31st March 2022, and confirm that I have made available all information necessary for its preparation.

Approved by order of the Board of Directors on 18 August 2022

Signed on their behalf by Director : 

Print Name: G Croxford

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

K.Gomes MAAT  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

Signed :



Date: 24 August 2022

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

**(Incorporating Income & Expenditure Account)**

	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
<b>INCOME</b>					
<b>Income from:</b>					
Donations and Legacies	<b>3a</b>	35,294	2,556	37,850	55,086
Other Income	<b>3b</b>	2,015	-	2,015	3
<b>TOTAL INCOME</b>		<b>37,310</b>	<b>2,556</b>	<b>39,866</b>	<b>55,089</b>
<b>EXPENDITURE</b>					
<b>Expenditure on:</b>					
Charitable Activities	<b>4a</b>	50,213	2,519	52,732	49,755
<b>TOTAL EXPENDITURE</b>		<b>50,213</b>	<b>2,519</b>	<b>52,732</b>	<b>49,755</b>
<b>NET INCOME/ EXPENDITURE</b>		<b>(12,904)</b>	<b>37</b>	<b>(12,867)</b>	<b>5,334</b>
Funds Brought Forward		31,765	-	31,765	26,431
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>18,861</b>	<b>37</b>	<b>18,898</b>	<b>31,765</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AS AT 31ST MARCH 2011**

	Unrestricted Funds	Restricted Funds	31-Mar-22 Total	31-Mar-21 Total
Note	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	462	-	462	2,489
	462	-	462	2,489
<b>Current Assets</b>				
Debtors & Prepayments	-	-	-	2,397
Cash at Bank and in Hand	19,624	37	19,661	28,638
<b>Total Current Assets</b>	<b>19,624</b>	<b>37</b>	<b>19,661</b>	<b>31,035</b>
<b>Creditors:</b> amounts falling due within one year	(1,225)	-	(1,225)	(1,759)
<b>NET CURRENT ASSETS</b>	18,399	37	18,435	29,276
<b>TOTAL ASSETS</b> less current liabilities	<b>18,861</b>	<b>37</b>	<b>18,898</b>	<b>31,765</b>
Creditors: amounts falling due in more than one year	-	-	-	-
<b>NET ASSETS</b>	<b>18,861</b>	<b>37</b>	<b>18,898</b>	<b>31,765</b>
<b>Funds of the Charity</b>				
General Funds	18,861	-	18,861	31,765
Restricted Funds	-	37	37	-
<b>Total Funds</b>	<b>18,861</b>	<b>37</b>	<b>18,898</b>	<b>31,765</b>

**Directors' Responsibilities:**


The directors are satisfied that for the year ended on 31st March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 15.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on 23-8-22 .....

Signed on their behalf by Director  ..... Print Name: GCROXFORD

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements have been prepared on a historical cost basis of accounting in accordance with Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and Companies Act 2006. The accounts are prepared on an ongoing concern basis. The church meets the public benefit entity definition (FRS102). Restatement was not required in making the transition to FRS102. The date of transition was 1st January 2015.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

*Changes in Accounting Policies and Previous Accounts*

There has been no change to the accounting policies since last year and no changes in the previous accounts.

**Incoming Resources**

*Recognition of Incoming Resources*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Incoming Resources with Related Expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

*Tax Reclaims on Donations and Gifts*

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

*Contractual Income and Performance Related Grants*

This is only included in the SOFA once the related goods or services has been delivered.

*Gifts in Kind*

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.

*Donated Services and Facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES (Continued)**

**Incoming Resources (continued)**

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Report of the Directors.

**Expenditure and Liabilities**

*Liability Recognition*

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

*Governance Costs*

Governance Costs include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to directors on governance or constitutional matters.

*Grants with Performance Conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Assets**

*Fixed Assets*

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% on reducing balance
Motor Vehicles	-	25% on cost
Computer Equipment	-	25% on cost

**2. TANGIBLE FIXED ASSETS**

		Fixtures & fittings £	Motor Vehicles £	Computer equipment £	Total £
Cost	01-Apr-21	10,626	12,361	19,255	42,242
Additions		-	-	-	-
Disposals		(1,700)	-	-	(1,700)
Cost at	31-Mar-22	<u>8,926</u>	<u>12,361</u>	<u>19,255</u>	<u>40,542</u>
Depreciation	01-Apr-21	8,137	12,361	19,255	39,753
Disposals			-	-	-
Charge		327	-	-	327
Depreciation at	31-Mar-22	<u>8,464</u>	<u>12,361</u>	<u>19,255</u>	<u>40,080</u>
Net Book Value	31-Mar-22	<u><b>462</b></u>	-	-	<u><b>462</b></u>
Net Book Value	31-Mar-21	2,489	-	-	2,489

There are no commitments under non-cancelling operating leases and capital commitments (2021: None)

**HIGHWAY CHRISTIAN CHURCH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**3. INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
<b>a) Donations and Legacies</b>				
Gifts & Donations	30,395	2,556	32,951	45,841
Gift Aid	4,899	-	4,899	9,245
	<b>35,294</b>	<b>2,556</b>	<b>37,850</b>	<b>55,086</b>
<b>b) Other Income</b>				
Sale of Goods	2,014		2,014	-
Interest	1	-	1	3
	<b>2,015</b>	<b>-</b>	<b>2,015</b>	<b>3</b>

**4. EXPENSES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
<i>Charitable Activities -</i>				
Church Events	125	-	125	10
Gifts to Ministries	9,316	2,519	11,835	1,953
General Gifts	887	-	887	9,735
Travel & Subsistence	-	-	-	2,117
Youth & Children's expenses	619	-	619	638
Conferences & Seminars	-	-	-	534
<i>Admin/Support Costs -</i>				
Advertising	22	-	22	22
Bank Charges	252	-	252	260
Bookkeeping	355	-	355	-
Church Licences	-	-	-	453
Church resources, costs	1,215	-	1,215	-
Computer & Website	332	-	332	833
Depreciation	327	-	327	-
Fixtures & Fittings	-	-	-	439
Insurance	852	-	852	1,802
Leadership Expenses	790	-	790	-
Pension	246	-	246	182
Postage & Stationery	175	-	175	148
Rent & Electricity	2,835	-	2,835	1,030
Repairs & Maintenance	150	-	150	420
Salaries	26,108	-	26,108	23,559
Staff Costs	437	-	437	-
Subscriptions	276	-	276	-
Telephone & Internet	451	-	451	576
Trailer & van expenses	1,443	-	1,443	1,244
<i>Governance Costs -</i>				
Accountancy Fees	2,705	-	2,705	3,635
Legal Fees	13	-	13	154
Other	284	-	284	11
	<b>50,213</b>	<b>2,519</b>	<b>52,732</b>	<b>49,755</b>

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**5. RESTRICTED FUNDS**

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Hardship Giving	-	2,556	2,519	-	37
	-	2,556	2,519	-	37

The restricted funds are wholly represented by the Charity's cash reserves.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Current Account	19,624	37	19,661	28,638
	<b>19,624</b>	<b>37</b>	<b>19,661</b>	<b>28,638</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Accrued Income: Gift Aid Tax	-	-	-	-	2,397
	-	-	-	-	<b>2,397</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Accruals and Prepaid Income	1,000	-	-	1,000	1,740
Payroll Liabilities	225	-	-	225	19
	<b>1,225</b>	-	-	<b>1,225</b>	<b>1,759</b>

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

There were no Creditors or Accruals falling due in more than one year during this financial year (2021: None).

**HIGHWAY CHRISTIAN CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**11. STAFF COSTS AND NUMBERS**

	<b>31-Mar-22</b>	<b>31-Mar-21</b>
	<b>£</b>	<b>£</b>
Gross Wages and Salaries	26,108	21,425
Employer's National Insurance Costs	-	1,980
Pension	351	271
	<b>26,459</b>	<b>23,675</b>
	<b>26,459</b>	<b>23,675</b>
Employees who were engaged in each of the following activities:	<b>31-Mar-22</b>	<b>31-Mar-21</b>
	<b>TOTAL</b>	<b>TOTAL</b>
The average monthly number of employees	4	4
	<b>4</b>	<b>4</b>
<b>Total</b>	<b>4</b>	<b>4</b>

No employees (2021: None) received emoluments in excess of £60,000. Staff are paid through the PAYE system.

**12. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**13. RISK ASSESSMENT**

The directors 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 directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Directors 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 directors 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 directors will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**HIGHWAY CHRISTIAN CHURCH**

England & Wales - Charity number 1109804

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# Accounts

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REGISTERED COMPANY NUMBER: 05441520 (England and Wales)  
REGISTERED CHARITY NUMBER: 1109804

RECEIVED 10 NOV 2021

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021**

for

Highway Christian Church

**Charities  
Commission**

Tearle & Carver Limited  
Chandos House  
School Lane  
Buckingham  
Buckinghamshire  
MK18 1HD

CHARITY COMMISSION

23 NOV 2021

ACCOUNTS  
RECEIVED

# Highway Christian Church

## Contents of the Financial Statements for the Year Ended 31 March 2021

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<b>Statement of Financial Activities</b>	4
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<b>Detailed Statement of Financial Activities</b>	14 to 15

# Highway Christian Church

## Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

Highway Christian Church is a charitable company controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

#### Charity constitution

Highway has both a Board of Directors and a Council, who, together, oversee the activities of the organisation. The Board have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Council are responsible for setting the vision for the church and oversee the day-to-day operational decisions. We employ 4 people and also rely on volunteers to help us continue our work.

Highway is a community of people from all backgrounds who are living out and responding to God's love in this world. We are on a journey that started more than 25 years ago when a group of people in and around the village of Marsh Gibbon obeyed God's call to be a Highway for God, a place where God would be invited, welcomed, and obeyed and ultimately for God's great love to change society for the better.

#### Review of activities during the year ended 31 March 2021

During the year Highway House Churches held regular Sunday meetings online, as well as monthly whole church gatherings via Zoom. Youth events were able to continue during the year due to their educational status.

This year giving has decreased, but so also have our costs, so we are in a healthy situation financially and have sufficient reserves to cover running costs.

Highway continues to be involved in its local communities, supporting individuals in crisis during Covid and supporting Marsh Gibbon Pensioners with gifts. We have also been supporting Christians overseas.

We ended the year with a continuing commitment to support our members and our local communities through the COVID crisis.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

05441520 (England and Wales)

#### Registered Charity number

1109804

#### Registered office

Chandos House  
School Lane  
Buckingham  
Buckinghamshire  
MK18 1HD

#### Trustees

P A Hemmings Teashop Assistant (resigned 1/9/2021)

A Fowler Technical Manager (resigned 21/4/2021)

D Reeve

P Bridgman Director (appointed 20/1/2021)

G Croxford (appointed 1/9/2021)

**Highway Christian Church**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

**Tearle & Carver Limited**

**Chandos House**

**School Lane**

**Buckingham**

**Buckinghamshire**

**MK18 1HD**

**Bankers**

**National Westminster Bank Plc**

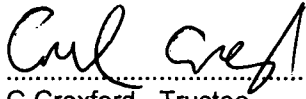
**1 Manorsfield Road**

**Bicester**

**Oxfordshire**

**OX6 7DA**

Approved by order of the board of trustees on ..... 8-11-21 ..... and signed on its behalf by:



.....  
G Croxford - Trustee

## Independent Examiner's Report to the Trustees of Highway Christian Church

### Independent examiner's report to the trustees of Highway Christian Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*Tearle and Carver Ltd*

Tearle & Carver Limited  
Chandos House  
School Lane  
Buckingham  
Buckinghamshire  
MK18 1HD

Date: 8/11/2021

## Highway Christian Church

### Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	50,666	4,420	55,086	77,325
Investment income	3	3	-	3	10
<b>Total</b>		<u>50,669</u>	<u>4,420</u>	<u>55,089</u>	<u>77,335</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Costs of generating voluntary income	4	10	-	10	434
Charitable Activities		14,877	100	14,977	16,538
Governance Costs		34,768	-	34,768	49,972
<b>Total</b>		<u>49,655</u>	<u>100</u>	<u>49,755</u>	<u>66,944</u>
<b>NET INCOME</b>		<u>1,014</u>	<u>4,320</u>	<u>5,334</u>	<u>10,391</u>
Transfers between funds	13	4,320	(4,320)	-	-
<b>Net movement in funds</b>		<u>5,334</u>	<u>-</u>	<u>5,334</u>	<u>10,391</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		26,431	-	26,431	16,040
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>31,765</u></u>	<u><u>-</u></u>	<u><u>31,765</u></u>	<u><u>26,431</u></u>

The notes on page 0 form part of these financial statements

## Highway Christian Church

### Balance Sheet 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	2,489	-	2,489	2,929
<b>CURRENT ASSETS</b>					
Debtors	11	2,397	-	2,397	4,527
Cash at bank		28,638	-	28,638	20,716
		31,035	-	31,035	25,243
<b>CREDITORS</b>					
Amounts falling due within one year	12	(1,759)	-	(1,759)	(1,741)
<b>NET CURRENT ASSETS</b>		29,276	-	29,276	23,502
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		31,765	-	31,765	26,431
<b>NET ASSETS</b>		31,765	-	31,765	26,431
<b>FUNDS</b>	13				
Unrestricted funds				31,765	26,431
<b>TOTAL FUNDS</b>				31,765	26,431

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8-11-21 and were signed on its behalf by:

  
 .....  
 G Croxford - Trustee

The notes on page 0 form part of these financial statements

# Highway Christian Church

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

#### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Highway Christian Church

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations	41,421	4,420	45,841	64,770
Gift aid	9,245	-	9,245	12,555
	<u>50,666</u>	<u>4,420</u>	<u>55,086</u>	<u>77,325</u>

#### 3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	<u>3</u>	<u>-</u>	<u>3</u>	<u>10</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Costs of generating voluntary income	10	-	10
Charitable Activities	14,977	-	14,977
Governance Costs	-	34,768	34,768
	<u>14,987</u>	<u>34,768</u>	<u>49,755</u>

#### 5. SUPPORT COSTS

	Management £	Finance £	Information technology £
Governance Costs	<u>3,419</u>	<u>271</u>	<u>996</u>
	Other 2 £	Governance costs £	Totals £
Governance Costs	<u>22</u>	<u>30,060</u>	<u>34,768</u>

## Highway Christian Church

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	440	516
	<u>440</u>	<u>516</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### 8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	4	3
	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

#### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	76,721	604	77,325
Investment income	10	-	10
<b>Total</b>	<u>76,731</u>	<u>604</u>	<u>77,335</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Costs of generating voluntary income	434	-	434
Charitable Activities	13,338	3,200	16,538
Governance Costs	49,972	-	49,972
<b>Total</b>	<u>63,744</u>	<u>3,200</u>	<u>66,944</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>12,987</u>	<u>(2,596)</u>	<u>10,391</u>
<b>Transfers between funds</b>	<u>(2,596)</u>	<u>2,596</u>	<u>-</u>
<b>Net movement in funds</b>	<u>10,391</u>	<u>-</u>	<u>10,391</u>

## Highway Christian Church

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

<b>9.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £	
	<b>RECONCILIATION OF FUNDS</b>				
	Total funds brought forward	16,040	-	16,040	
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>26,431</u>	<u>-</u>	<u>26,431</u>	
<b>10.</b>	<b>TANGIBLE FIXED ASSETS</b>				
		Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
	<b>COST</b>				
	At 1 April 2020 and 31 March 2021	<u>10,626</u>	<u>12,361</u>	<u>19,255</u>	<u>42,242</u>
	<b>DEPRECIATION</b>				
	At 1 April 2020	7,697	12,361	19,255	39,313
	Charge for year	440	-	-	440
	At 31 March 2021	<u>8,137</u>	<u>12,361</u>	<u>19,255</u>	<u>39,753</u>
	<b>NET BOOK VALUE</b>				
	At 31 March 2021	<u>2,489</u>	<u>-</u>	<u>-</u>	<u>2,489</u>
	At 31 March 2020	<u>2,929</u>	<u>-</u>	<u>-</u>	<u>2,929</u>
<b>11.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2021 £	2020 £	
	Trade debtors		2,397	3,191	
	Prepayments and accrued income		-	1,336	
			<u>2,397</u>	<u>4,527</u>	

## Highway Christian Church

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	19	-
Accruals and deferred income	1,740	1,741
	<u>1,759</u>	<u>1,741</u>

#### 13. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	26,431	1,014	4,320	31,765
<b>Restricted funds</b>				
Restricted fund	-	4,320	(4,320)	-
	<u>26,431</u>	<u>5,334</u>	<u>-</u>	<u>31,765</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,669	(49,655)	1,014
<b>Restricted funds</b>			
Restricted fund	4,420	(100)	4,320
	<u>55,089</u>	<u>(49,755)</u>	<u>5,334</u>

#### Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	16,040	12,987	(2,596)	26,431
<b>Restricted funds</b>				
Restricted fund	-	(2,596)	2,596	-
	<u>16,040</u>	<u>10,391</u>	<u>-</u>	<u>26,431</u>

## Highway Christian Church

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,731	(63,744)	12,987
<b>Restricted funds</b>			
Restricted fund	604	(3,200)	(2,596)
<b>TOTAL FUNDS</b>	<u>77,335</u>	<u>(66,944)</u>	<u>10,391</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	16,040	14,001	1,724	31,765
<b>Restricted funds</b>				
Restricted fund	-	1,724	(1,724)	-
<b>TOTAL FUNDS</b>	<u>16,040</u>	<u>15,725</u>	<u>-</u>	<u>31,765</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	127,400	(113,399)	14,001
<b>Restricted funds</b>			
Restricted fund	5,024	(3,300)	1,724
<b>TOTAL FUNDS</b>	<u>132,424</u>	<u>(116,699)</u>	<u>15,725</u>

## Highway Christian Church

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**15. ULTIMATE CONTROLLING PARTY**

The ultimate control over the charity is in the hands of its Trustees.

## Highway Christian Church

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	45,841	64,770
Gift aid	9,245	12,555
	55,086	77,325
<b>Investment income</b>		
Deposit account interest	3	10
	55,089	77,335
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Church Events	10	434
Gifts to Various Ministries	1,953	1,636
General Gifts	9,735	11,665
Highway Camp	-	151
Travel & Subsistence	2,117	2,305
Youth & Children's Expenses	638	93
Conferences & Seminars	534	688
	14,987	16,972
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,802	1,702
Rent & Electricity	1,030	2,850
Postage and stationery	148	79
Fixtures and fittings	439	517
	3,419	5,148
<b>Finance</b>		
Sundries	11	112
Bank charges	260	409
	271	521
<b>Information technology</b>		
Telephone	576	744
Repairs and renewals	420	222
	996	966
<b>Other 2</b>		
Advertising	22	22

This page does not form part of the statutory financial statements

## Highway Christian Church

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Other 2</b>		
<b>Governance costs</b>		
Wages	23,559	35,638
Pensions	182	565
Accountancy fees	3,635	3,714
Legal fees	154	1,128
Computer & website expenses	833	773
Church licences	453	49
Trailer & van expenses	1,244	1,391
Entertainment	-	57
	<u>30,060</u>	<u>43,315</u>
Total resources expended	<u>49,755</u>	<u>66,944</u>
<b>Net income</b>	<u>5,334</u>	<u>10,391</u>

This page does not form part of the statutory financial statements