

# TRUSTEES ANNUAL REPORT FOR THE PERIOD 01/05/22 – 30/04/23



## SECTION A

**Charity Name** The Hightower Church

**Charity Registered No** 1166922

**Charity's Principal Address** 2-4 Powerscroft Road  
Sidcup  
London

**Postcode** DA14 5DT

**Names of Charity Trustees**

- |   |                      |
|---|----------------------|
| 1 | Mrs Patricia Oyeogbe |
| 2 | Mr Okwudili Nweze    |
| 3 | Mr Henry Godwin      |
| 4 | Pastor Ed Eze        |
| 5 | Mrs Chinelo Eze      |

## SECTION B

### Description of the Charity's Trusts

**Type of governing document** Constitution

**How the charity is constituted** Charitable Incorporated Organisation (CIO)

**Trustee selection process** Appointment by existing Trustees

## SECTION C

### Objectives

First, the advancement of the Christian faith in the United Kingdom and abroad, and particularly in the London area by such means as the trustees may consider appropriate including (but not by way of limitation) the worship of God; the preaching and proclamation of the Christian Gospel; the teaching of Christian doctrine and principles; the instruction, edification and pastoral care of Christian people; the preparation and training of Christians for Christian ministry and service; the organisation of inter-denominational evangelistic meetings and thereby encouraging unity amongst Christian churches in the proclamation of the Christian Gospel.

Secondly, the relief of persons who are in conditions of need, hardship or distress or who are aged, sick or disabled.

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### Summary of the main activities undertaken for the public benefit in relation to the objects:

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by:

- Providing regular Christian worship services open to all (both online and in-person).
- Proclaiming the Christian gospel and promoting Christian values.
- Providing sacred place for prayer and meditation.
- Providing a forum for weekly online prayer meetings where people can connect and pray together.
- Organising specialised, interactive group meetings and bible-based teachings, mentoring for married couples, teenagers, young adults and children .
- Providing a forum in which people can celebrate many special events in their lives e.g baby births, wedding anniversaries, birthdays, celebration of the lives of the deceased.
- Carrying out pastoral work including visiting/supporting the lonely, sick, elderly and the bereaved within our church community.
- Providing spiritual, moral and emotional support to church members and local people.
- Running a foodbank to support the needy in our community.
- Providing grants in support of the needy.
- Providing financial support to students .
- Providing support to other charities.

## SECTION D

### Achievements and Performance

In line with the charity's objectives, our activities included the provision and maintenance of a place for the worship of God; consistent teaching of the principles of the Christian faith; provision of pastoral care; training of Christians for victorious daily living, ministry and service; provision of spiritual nurture; care and support for the members and those that used our services; support for the needy through the charity's food bank.

The following activities took place during this reporting period:

- Consistently organised weekly worship services, prayer meetings, bible teachings for the spiritual maturity of the members and visitors who participated in our meetings.
- Organised various meetings and activities targeted at children's spiritual and mental development.
- Hosted a global praise and worship icon (Bob Fitts) in a praise event tagged 'An evening of Worship with Bob Fitts'. Lasting two days, Bob led the congregants in soul-lifting and life-transforming praise and worship; stirring up faith, hope and joy in the hearts of all attendees. Our worship team also had the rare opportunity of being mentored directly by Bob during a mentorship session that took place the night before the event.
- Had a family-focused picnic in the summer. It was an opportunity to unwind, relax and enjoy the gift of life. Through this event, relationship bonds were strengthened both within families and in the church at large.
- Organised an event for couples tagged 'Mr & Mrs'. This meeting helped couples to develop relational skills required to deal with every day marriage problems. During the event, couples engaged in various fun activities. They learnt how to communicate their needs to their spouse. They also learnt how to understand and meet the needs of their marriage partners.
- Funded the charity's food bank, ensured there was consistent food supply for the needy and those that relied on the charity for food support.
- Organised a discipleship training programme titled 'Crew Conference', a programme designed to teach volunteers key principles of Christian service, discipleship & leadership.
- Organised couples seminar to inspire victorious & Christ-centred living in our homes.
- Organised an arts and creative event tagged 'Coffee, Care and Craft'. It was an event open to the public to come together for some creative fun. All materials were provided free of charge and participants were asked to keep all their artwork. Free tea and coffee, snacks, drinks and fruits were made available at the event.
- Good Friday was a special night as we had 'Good Friday Movie Night'. We invited church members & local residents into the church to watch a thought-provoking & life-transforming Christian movie. Free popcorn and drinks were provided to all guests during the event.
- Supported families/couples through effective counselling and unbiased support with dispute resolution in line with Christian doctrine.
- Helped alleviate mental and emotional stress by engaging members with meetings that connect them to hope and God.
- Awarded cash grants to support struggling families and individuals.

## SECTION E

Signed on Behalf of Charity's Trustees

Signature



Full name

Mrs Chinelo Eze

Position

Secretary

Date

25/02/24

THE HIGHTOWER CHURCH

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 April 2023

THE HIGHTOWER CHURCH  
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**THE HIGHTOWER CHURCH**  
**Report of the Trustees**  
**For the year ended 30 April 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 April 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Please see the Trustee Annual Report on Appendix One.

**OBJECTIVES AND ACTIVITIES**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**FINANCIAL REVIEW**

**Going concern**

The Trustees consider that, there are no material uncertainties about the Church's ability to continue as a going concern for the next 12 months.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	THE HIGHTOWER CHURCH
<b>Charity registration number</b>	1166922
<b>Principal address</b>	2-4 Powerscroft Road Sidcup DA14 5DT


**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Henry Godwin  
Mrs CHINELO EZE  
Okwudili Nweze  
Patricia Oyeogbe  
Pastor ED EZE

<b>Independent examiner</b>	Emmanuel Mensah FMAAT Ground Floor West Office 10 Nicholas House, River Front Enfield EN1 3TF
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Approved by the Board of Trustees and signed on its behalf by



Pastor ED EZE  
Trustee

THE HIGHTOWER CHURCH  
Independent Examiners Report to the Trustees  
For the year ended 30 April 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2023.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



---

Emmanuel Mensah FMAAT  
Ground Floor West Office 10  
Nicholas House, River Front  
Enfield  
EN1 3TF

Date: 28/02/2023



THE HIGHTOWER CHURCH  
Statement of Financial Activities  
For the year ended 30 April 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	950	-	950	5,480
Charitable activities	3	101,808	-	101,808	79,575
Investments	4	14	-	14	37
Other income	5	8,935	-	8,935	2,794
<b>Total</b>		<b>111,707</b>	<b>-</b>	<b>111,707</b>	<b>87,886</b>
<b>Expenditure on:</b>					
Charitable activities	6/7	(106,815)	-	(106,815)	(103,282)
Other expenditure		(2,345)	-	(2,345)	(1,187)
<b>Total</b>		<b>(109,160)</b>	<b>-</b>	<b>(109,160)</b>	<b>(104,469)</b>
Net gains/(losses) on investments		199	-	199	-
<b>Other recognised gains/losses</b>					
<b>Net movement in funds</b>		<b>2,746</b>	<b>-</b>	<b>2,746</b>	<b>(16,583)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		24,153	910	25,063	41,646
<b>Total funds carried forward</b>		<b>26,899</b>	<b>910</b>	<b>27,809</b>	<b>25,063</b>

THE HIGHTOWER CHURCH  
Statement of Financial Position  
As at 30 April 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	16,039	18,090
		<b>16,039</b>	<b>18,090</b>
<b>Current assets</b>			
Debtors	13	10,000	10,000
Cash at bank and in hand		2,790	(2,034)
		<b>12,790</b>	<b>7,966</b>
<b>Creditors: amounts falling due within one year</b>	14	(1,020)	(993)
<b>Net current assets</b>		<b>11,770</b>	<b>6,973</b>
<b>Total assets less current liabilities</b>		<b>27,809</b>	<b>25,063</b>
<b>Net assets</b>		<b>27,809</b>	<b>25,063</b>
<b>The funds of the charity</b>			
Restricted income funds	15	910	910
Unrestricted income funds	15	26,899	24,153
<b>Total funds</b>		<b>27,809</b>	<b>25,063</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....  
Pastor ED EZE  
Trustee

THE HIGHTOWER CHURCH  
Notes to the Financial Statements  
For the year ended 30 April 2023

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

THE HIGHTOWER CHURCH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

The Trustees considers that, there are no material uncertainties about the Church's ability to continue as a going concern for the next 12 months.

## 2. Income from donations and legacies

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	950	5,480
	<b>950</b>	<b>5,480</b>

## 3. Income from charitable activities

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>The Prevention or Relief of Poverty &amp; Religious Activities</i>		
Offering	20,280	14,098
Tithes	56,518	49,005
Gift Aid	21,712	16,472
Special Offerings (First Fruits)	2,390	-
	<b>100,900</b>	<b>79,575</b>
<i>Activity 2</i>		
Event Booking/Ticket Sales	908	-
	<b>101,808</b>	<b>79,575</b>

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**4. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Bank interest receivable	14	37
	<b>14</b>	<b>37</b>

**5. Other income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Other income	4,000	1,400
Other Income (Sale, Events & Refunds)	4,935	1,394
	<b>8,935</b>	<b>2,794</b>

**6. Costs of charitable activities by fund type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
The Prevention or Relief of Poverty & Religious Activities	96,954	95,269
Support costs	9,861	8,013
	<b>106,815</b>	<b>103,282</b>

**7. Costs of charitable activities by activity type**

	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>					
The Prevention or Relief of Poverty & Religious Activities	96,464	490	9,861	106,815	103,282

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**8. Analysis of support costs**

	2023	2022
	£	£
<b>The Prevention or Relief of Poverty &amp; Religious Activities</b>		
Management	2,051	547
Governance costs	7,810	7,466
	<u>9,861</u>	<u>8,013</u>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	2,051	2,051
Reversal of impairment	199	-
Independent Examiner's fees	1,020	993
	<u>3,270</u>	<u>3,044</u>

**10. Particulars of employees**

	2023	2022
There were no employees during the year.	0	0
	<u>0</u>	<u>0</u>

**11. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**12. Tangible fixed assets**

Cost or valuation	Plant and machinery £	Computer equipment £	Total £
At 01 May 2022	5,471	15,035	20,506
At 30 April 2023	<b>5,471</b>	<b>15,035</b>	<b>20,506</b>
<b>Depreciation</b>			
At 01 May 2022	912	1,504	2,416
Charge for year	547	1,504	2,051
At 30 April 2023	<b>1,459</b>	<b>3,008</b>	<b>4,467</b>
<b>Net book values</b>			
At 30 April 2023	<b>4,012</b>	<b>12,027</b>	<b>16,039</b>
At 30 April 2022	<b>4,559</b>	<b>13,531</b>	<b>18,090</b>

**13. Debtors**

	2023 £	2022 £
<b>Amounts due after more than one year:</b>		
Other debtors	10,000	10,000
	<b>10,000</b>	<b>10,000</b>

**14. Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	1,020	993
	<b>1,020</b>	<b>993</b>

**15. Movement in funds**

**Unrestricted Funds**

	Balance at 01/05/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/04/2023 £
<i>General</i>				
General Funds	24,153	111,707	(109,160)	26,700
	<b>24,153</b>	<b>111,707</b>	<b>(109,160)</b>	<b>26,700</b>

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**Unrestricted Funds - Previous year**

	Balance at 01/05/2021	Incoming resources	Outgoing resources	Balance at 30/04/2022
	£	£	£	£
<i>General</i>				
General Funds	40,736	87,886	(104,469)	24,153
	<b>40,736</b>	<b>87,886</b>	<b>(104,469)</b>	<b>24,153</b>

**Purpose of unrestricted Funds**

General Funds

These are funds to be used at the discretion of the Trustees, but within the objects of the Church

**Restricted Funds**

	Balance at 01/05/2022	Balance at 30/04/2023
	£	£
Restricted Funds	910	910
	<b>910</b>	<b>910</b>

**Restricted Funds - Previous year**

	Balance at 01/05/2021	Balance at 30/04/2022
	£	£
Restricted Funds	910	910
	<b>910</b>	<b>910</b>

**Purpose of restricted funds**

Restricted Funds

These are Funds that are restricted to specific purposes of the Church.

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**16. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General Funds	16,039	11,770	27,809
	<b>16,039</b>	<b>11,770</b>	<b>27,809</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General Funds	18,090	6,973	25,063
	<b>18,090</b>	<b>6,973</b>	<b>25,063</b>



THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	950	5,480
	<b>950</b>	<b>5,480</b>
<b>Charitable activities</b>		
Offering	20,280	14,098
Tithes	56,518	49,005
Gift Aid	21,712	16,472
Special Offerings - First Fruits	2,390	-
Event Booking/Ticket Sales	908	-
	<b>101,808</b>	<b>79,575</b>
<b>Investments</b>		
Bank interest receivable	14	37
	<b>14</b>	<b>37</b>
<b>Other income</b>		
Other income	4,000	1,400
Other Income (Sale & Event Refunds)	4,935	1,394
	<b>8,935</b>	<b>2,794</b>
<b>Total incoming resources</b>	<b>111,707</b>	<b>87,886</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent - Church Building	(60,000)	(60,000)
Depreciation - owned assets	-	(1,504)
Equipment Purchases	(947)	(249)
Events	(3,943)	(4,078)
Ministers Retreats & Travel	(906)	(897)
Repairs & Maintenance	(556)	(1,121)
IT Costs (internet, website, domains etc)	(1,134)	(1,187)
Publicity Materials	(1,732)	(1,408)
Social Media Advertising	(327)	(438)
Donations - Paid	(250)	(1,414)
Occasional Gifts	(577)	(178)
Refreshments	(911)	(891)

THE HIGHTOWER CHURCH  
Detailed Statement of Financial Activities  
For the year ended 30 April 2023

Annual Subscription (CCPAS)	(507)	(396)
Honorarium to Visiting Minister	(8,710)	(1,690)
Telephone, Broadband & Mobile	(824)	(1,135)
Stationeries, Printing & Consumables	(1,285)	(2,324)
Other Professional Fees	(185)	(145)
Volunteer Travel	(1,226)	(1,461)
Furniture Purchase	(1,258)	(3,465)
Member Care / Pandemic Palliatives	-	(320)
Volunteer Retreat/Training	(642)	(1,085)
Community Outreaches	(4,099)	(1,502)
Instrumentalists/Cover Worship Leaders	(4,945)	(4,985)
Items - Church Services & Use	-	(195)
Installations	(1,500)	-
Cost of grant funded charitable activity	(490)	(3,201)
	<b>(96,954)</b>	<b>(95,269)</b>
<b>Other</b>		
Loan Repayments & Adjustments	(1,800)	(622)
Bank charges	(545)	(478)
Other expenses	-	(87)
	<b>(2,345)</b>	<b>(1,187)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation - owned assets	(2,051)	(547)
	<b>(2,051)</b>	<b>(547)</b>
<b>Governance costs</b>		
Independent Examiners fees	(1,020)	(993)
Premises Costs (Other)	(5,536)	(4,769)
Other office costs	(402)	(1,684)
Other finance costs	(852)	(20)
	<b>(7,810)</b>	<b>(7,466)</b>
<b>Total resources expended</b>	<b>(109,160)</b>	<b>(104,469)</b>
<b>NET INCOME BEFORE GAINS AND LOSSES</b>		

THE HIGHTOWER CHURCH  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2023

**Other costs:**

Other operational expenses	199	-
	<b>199</b>	<b>-</b>
<b>Net income before gains and losses</b>	<b>199</b>	<b>-</b>
<b>Net Income</b>	<b>2,746</b>	<b>(16,583)</b>



THE HIGHTOWER CHURCH

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 April 2023

THE HIGHTOWER CHURCH  
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**THE HIGHTOWER CHURCH**  
**Report of the Trustees**  
**For the year ended 30 April 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 April 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Please see the Trustee Annual Report on Appendix One.

**OBJECTIVES AND ACTIVITIES**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**FINANCIAL REVIEW**

**Going concern**

The Trustees consider that, there are no material uncertainties about the Church's ability to continue as a going concern for the next 12 months.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	THE HIGHTOWER CHURCH
<b>Charity registration number</b>	1166922
<b>Principal address</b>	2-4 Powerscroft Road Sidcup DA14 5DT


**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Henry Godwin  
Mrs CHINELO EZE  
Okwudili Nweze  
Patricia Oyeogbe  
Pastor ED EZE

<b>Independent examiner</b>	Emmanuel Mensah FMAAT Ground Floor West Office 10 Nicholas House, River Front Enfield EN1 3TF
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Approved by the Board of Trustees and signed on its behalf by



Pastor ED EZE  
Trustee

THE HIGHTOWER CHURCH  
Independent Examiners Report to the Trustees  
For the year ended 30 April 2023

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**Responsibilities and basis of report**

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1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
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Emmanuel Mensah FMAAT  
Ground Floor West Office 10  
Nicholas House, River Front  
Enfield  
EN1 3TF

Date: 28/02/2023

THE HIGHTOWER CHURCH  
Statement of Financial Activities  
For the year ended 30 April 2023

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Net gains/(losses) on investments		199	-	199	-
<b>Other recognised gains/losses</b>					
<b>Net movement in funds</b>		<b>2,746</b>	<b>-</b>	<b>2,746</b>	<b>(16,583)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		24,153	910	25,063	41,646
<b>Total funds carried forward</b>		<b>26,899</b>	<b>910</b>	<b>27,809</b>	<b>25,063</b>



THE HIGHTOWER CHURCH  
Statement of Financial Position  
As at 30 April 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	16,039	18,090
		<b>16,039</b>	<b>18,090</b>
<b>Current assets</b>			
Debtors	13	10,000	10,000
Cash at bank and in hand		2,790	(2,034)
		<b>12,790</b>	<b>7,966</b>
<b>Creditors: amounts falling due within one year</b>	14	(1,020)	(993)
<b>Net current assets</b>		<b>11,770</b>	<b>6,973</b>
<b>Total assets less current liabilities</b>		<b>27,809</b>	<b>25,063</b>
<b>Net assets</b>		<b>27,809</b>	<b>25,063</b>
<b>The funds of the charity</b>			
Restricted income funds	15	910	910
Unrestricted income funds	15	26,899	24,153
<b>Total funds</b>		<b>27,809</b>	<b>25,063</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....  
Pastor ED EZE  
Trustee

THE HIGHTOWER CHURCH  
Notes to the Financial Statements  
For the year ended 30 April 2023

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

THE HIGHTOWER CHURCH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

The Trustees considers that, there are no material uncertainties about the Church's ability to continue as a going concern for the next 12 months.

## 2. Income from donations and legacies

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	950	5,480
	<b>950</b>	<b>5,480</b>

## 3. Income from charitable activities

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>The Prevention or Relief of Poverty &amp; Religious Activities</i>		
Offering	20,280	14,098
Tithes	56,518	49,005
Gift Aid	21,712	16,472
Special Offerings (First Fruits)	2,390	-
	<b>100,900</b>	<b>79,575</b>
<i>Activity 2</i>		
Event Booking/Ticket Sales	908	-
	<b>101,808</b>	<b>79,575</b>

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**4. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Bank interest receivable	14	37
	<b>14</b>	<b>37</b>

**5. Other income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Other income	4,000	1,400
Other Income (Sale, Events & Refunds)	4,935	1,394
	<b>8,935</b>	<b>2,794</b>

**6. Costs of charitable activities by fund type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
The Prevention or Relief of Poverty & Religious Activities	96,954	95,269
Support costs	9,861	8,013
	<b>106,815</b>	<b>103,282</b>

**7. Costs of charitable activities by activity type**

	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>					
The Prevention or Relief of Poverty & Religious Activities	96,464	490	9,861	106,815	103,282

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**8. Analysis of support costs**

	2023	2022
	£	£
<b>The Prevention or Relief of Poverty &amp; Religious Activities</b>		
Management	2,051	547
Governance costs	7,810	7,466
	<u>9,861</u>	<u>8,013</u>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	2,051	2,051
Reversal of impairment	199	-
Independent Examiner's fees	1,020	993
	<u>3,270</u>	<u>3,044</u>

**10. Particulars of employees**

	2023	2022
There were no employees during the year.	0	0
	<u>0</u>	<u>0</u>

**11. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**12. Tangible fixed assets**

Cost or valuation	Plant and machinery £	Computer equipment £	Total £
At 01 May 2022	5,471	15,035	20,506
At 30 April 2023	<b>5,471</b>	<b>15,035</b>	<b>20,506</b>
<b>Depreciation</b>			
At 01 May 2022	912	1,504	2,416
Charge for year	547	1,504	2,051
At 30 April 2023	<b>1,459</b>	<b>3,008</b>	<b>4,467</b>
<b>Net book values</b>			
At 30 April 2023	<b>4,012</b>	<b>12,027</b>	<b>16,039</b>
At 30 April 2022	<b>4,559</b>	<b>13,531</b>	<b>18,090</b>

**13. Debtors**

	2023 £	2022 £
<b>Amounts due after more than one year:</b>		
Other debtors	10,000	10,000
	<b>10,000</b>	<b>10,000</b>

**14. Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	1,020	993
	<b>1,020</b>	<b>993</b>

**15. Movement in funds**

**Unrestricted Funds**

	Balance at 01/05/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/04/2023 £
<i>General</i>				
General Funds	24,153	111,707	(109,160)	26,700
	<b>24,153</b>	<b>111,707</b>	<b>(109,160)</b>	<b>26,700</b>

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**Unrestricted Funds - Previous year**

	Balance at 01/05/2021	Incoming resources	Outgoing resources	Balance at 30/04/2022
	£	£	£	£
<i>General</i>				
General Funds	40,736	87,886	(104,469)	24,153
	<b>40,736</b>	<b>87,886</b>	<b>(104,469)</b>	<b>24,153</b>

**Purpose of unrestricted Funds**

General Funds

These are funds to be used at the discretion of the Trustees, but within the objects of the Church

**Restricted Funds**

	Balance at 01/05/2022	Balance at 30/04/2023
	£	£
Restricted Funds	910	910
	<b>910</b>	<b>910</b>

**Restricted Funds - Previous year**

	Balance at 01/05/2021	Balance at 30/04/2022
	£	£
Restricted Funds	910	910
	<b>910</b>	<b>910</b>

**Purpose of restricted funds**

Restricted Funds

These are Funds that are restricted to specific purposes of the Church.

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**16. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General Funds	16,039	11,770	27,809
	<b>16,039</b>	<b>11,770</b>	<b>27,809</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General Funds	18,090	6,973	25,063
	<b>18,090</b>	<b>6,973</b>	<b>25,063</b>

THE HIGHTOWER CHURCH  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	950	5,480
	<b>950</b>	<b>5,480</b>
<b>Charitable activities</b>		
Offering	20,280	14,098
Tithes	56,518	49,005
Gift Aid	21,712	16,472
Special Offerings - First Fruits	2,390	-
Event Booking/Ticket Sales	908	-
	<b>101,808</b>	<b>79,575</b>
<b>Investments</b>		
Bank interest receivable	14	37
	<b>14</b>	<b>37</b>
<b>Other income</b>		
Other income	4,000	1,400
Other Income (Sale & Event Refunds)	4,935	1,394
	<b>8,935</b>	<b>2,794</b>
<b>Total incoming resources</b>	<b>111,707</b>	<b>87,886</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent - Church Building	(60,000)	(60,000)
Depreciation - owned assets	-	(1,504)
Equipment Purchases	(947)	(249)
Events	(3,943)	(4,078)
Ministers Retreats & Travel	(906)	(897)
Repairs & Maintenance	(556)	(1,121)
IT Costs (internet, website, domains etc)	(1,134)	(1,187)
Publicity Materials	(1,732)	(1,408)
Social Media Advertising	(327)	(438)
Donations - Paid	(250)	(1,414)
Occasional Gifts	(577)	(178)
Refreshments	(911)	(891)



THE HIGHTOWER CHURCH  
Detailed Statement of Financial Activities  
For the year ended 30 April 2023

Annual Subscription (CCPAS)	(507)	(396)
Honorarium to Visiting Minister	(8,710)	(1,690)
Telephone, Broadband & Mobile	(824)	(1,135)
Stationeries, Printing & Consumables	(1,285)	(2,324)
Other Professional Fees	(185)	(145)
Volunteer Travel	(1,226)	(1,461)
Furniture Purchase	(1,258)	(3,465)
Member Care / Pandemic Palliatives	-	(320)
Volunteer Retreat/Training	(642)	(1,085)
Community Outreaches	(4,099)	(1,502)
Instrumentalists/Cover Worship Leaders	(4,945)	(4,985)
Items - Church Services & Use	-	(195)
Installations	(1,500)	-
Cost of grant funded charitable activity	(490)	(3,201)
	<b>(96,954)</b>	<b>(95,269)</b>
<b>Other</b>		
Loan Repayments & Adjustments	(1,800)	(622)
Bank charges	(545)	(478)
Other expenses	-	(87)
	<b>(2,345)</b>	<b>(1,187)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation - owned assets	(2,051)	(547)
	<b>(2,051)</b>	<b>(547)</b>
<b>Governance costs</b>		
Independent Examiners fees	(1,020)	(993)
Premises Costs (Other)	(5,536)	(4,769)
Other office costs	(402)	(1,684)
Other finance costs	(852)	(20)
	<b>(7,810)</b>	<b>(7,466)</b>
<b>Total resources expended</b>	<b>(109,160)</b>	<b>(104,469)</b>
<b>NET INCOME BEFORE GAINS AND LOSSES</b>		

THE HIGHTOWER CHURCH  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2023

**Other costs:**

Other operational expenses	199	-
	<b>199</b>	<b>-</b>
<b>Net income before gains and losses</b>	<b>199</b>	<b>-</b>
<b>Net Income</b>	<b>2,746</b>	<b>(16,583)</b>

