

**HIGHLAND CHURCH UK LIMITED**  
**Report and Financial Statement**  
**For the Year ended 31 March 2025**

**CHARITY COMMISSION REGISTERED NUMBER**  
**1206430**

**HIGHLAND CHURCH UK LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2025**

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**HIGHLAND CHURCH UK LIMITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2025**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Officers and Professional advisers**

**TRUSTEES**

Ileyemi Idowu Aborowa  
Omoniyi Olukunle Osunsanya  
Michael Olumide Adekanye

**REGISTERED OFFICE**

**70 Clapton Square**

London  
England  
E5 8HW

**BANKERS**

Cashplus

**EXAMINER**

AACSL Accountants Limited  
1st Floor  
North Westgate House  
Harlow  
Essex  
CM20 1YS

**Accountants**

AACSL Accountants Limited  
1st Floor,  
North West Gate House  
Harlow  
Essex  
CM20 1YS

## **HIGHLAND CHURCH UK LIMITED**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 March 2025**

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

#### **PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY**

Highland Church UK Limited is dedicated to advancing the Christian faith worldwide, in alignment with its core statement of faith. We achieve this through a variety of spiritual, social, and educational initiatives aimed at benefiting the community and fostering individual growth.

#### **THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:**

- A.** Successfully conducted numerous spiritually impactful programmes
- B.** Handed out welfare packages in form of food stuffs to members of the society during the Christmas season

**HIGHLAND CHURCH UK LIMITED**  
**REPORT OF THE TRUSTEES (Continued)**  
**FOR THE YEAR ENDED 31 March 2025**

**THE FOCUS OF OUR WORK**

Our main objectives for the year continued to be the advancement of the Christian religion and to strive to improve the living condition of the needy.

The strategies we applied in meeting these objectives are:

Provision of weekly church services through midweek Bible study, Friday prayer meetings and communion service, and Sunday for celebration service, to minister to the physical, material and spiritual needs of the members and visitors alike.

Provisions of special events, meetings and training to meet the specific needs of the target groups in the church and the community, for example, men's group, women's group, youth group, children church, single and newly married group. Regular prayer meetings are held by the church for the members of the church, members of our community, counsellors, members of parliament, prime minister, the monarch, council leaders, our mayor, members of the police force and businesses in our community. Focusing on the material needs of certain members undergoing difficult financial situations due to sickness, unemployment, homelessness and those falling on difficult times.

**PLANS FOR THE FUTURE**

The church will continue to explore various ways of spreading the gospel of Jesus Christ in an effective manner. The charity is also looking to grow its membership and to continue to develop its members in order to make a positive impact in the society while performing its charitable activities.

**INCOME GENERATION**

The Charity has generated £48,457.92 in donations during the year. This includes both direct transfers into charity's account and cash donations.

**RISKS**

The trustees 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 leadership held a couple of Strategy Meetings where the risks facing the charity were identified as:

- a. Gathering enough members/volunteers to support our evangelism drive for the continuous expansion of the charity.
- b. Servicing the spiritual needs of our remote members. The church continues to encourage our members to actively participate in soul winning exercises, and to set up regular virtual meetings to satisfy the needs of our online members.

HIGHLAND CHURCH UK LIMITED produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. HIGHLAND CHURCH UK LIMITED has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

#### **RESERVES POLICY**

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

**HIGHLAND CHURCH UK LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 31 March 2025**

**Governance and Internal Control**

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At 31 March 2025, the Board had a membership of Three people.

The Board meets multiple times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

**HIGHLAND CHURCH UK LIMITED**

**REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED 31 March 2025**

**STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

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

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.



**HIGHLAND CHURCH UK LIMITED**

**REPORT OF THE TRUSTEES (continued)**

**YEAR ENDED 31 March 2025**

**DISCLOSURE OF INFORMATION TO EXAMINER**

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

**EXAMINER**

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2025. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

**Ileyemi Idowu Aborowa**

on behalf of the trust.

**Trustee**

**28th August, 2025**

**Omoniyi Olukunle Osunsanya**

on behalf of the trust.

**Trustee**

**28th August, 2025**

## **HIGHLAND CHURCH UK LIMITED**

### **REPORT OF THE TRUSTEES (continued)**

**YEAR ENDED 31 March 2025**

#### **Examiner's Report to the Trustees of HIGHLAND CHURCH UK LIMITED**

We report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 9 to 13.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. **The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.**

It is our responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to our attention.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements,
  - To keep accounting records in accordance with section 41 of the 1993 Act; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**AACSL Accountants Limited**

1st Floor North

Westgate House

Harlow

Essex

CM20 1YS

**28th August, 2025**

**HIGHLAND CHURCH UK LIMITED****STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)****YEAR ENDED 31 March 2025**

		<b>2025</b>		<b>2024</b>	
		Un-restricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2021 £
	<b>Note</b>				
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>					
General Donations	2	42,365.44	6,092.48	48,457.92	50,197
<b>TOTAL INCOMING RESOURCES</b>		<b>42,365.44</b>	<b>6,092.48</b>	<b>48,457.92</b>	<b>50,197</b>
<b>RESOURCES EXPENDED</b>					
Cost of Generating Funds	3	52,587.71	-	52,587.71	30,751
Governance	4	380.00	-	380.00	400
<b>TOTAL RESOURCES EXPENDED</b>		<b>52,967.71</b>	<b>-</b>	<b>52,967.71</b>	<b>31,151</b>
Net income/(expenditure)	-	10,602.27	6,092.48	- 4,509.79	19,046
Total funds brought forward		19,047.00		19,047.00	-
<b>Total funds carried forward</b>		<b>8,444.73</b>	<b>6,092.48</b>	<b>14,537.21</b>	<b>19,046</b>

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

For the year ending 31 March 2025, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

**Ileyemi Idowu Aborowa**

on behalf of the trust.

**Trustee**

**28th August, 2025**

**Omoniyi Olukunle Osunsanya**

on behalf of the trust.

**Trustee**

**28th August, 2025**

**HIGHLAND CHURCH UK LIMITED**  
**BALANCE SHEET**  
**YEAR ENDED 31 March 2025**

	<b>2025</b> Total £	<b>2024</b> Total £
<b>CURRENT ASSETS</b>		
Members loan		2,974
Cash at bank and in hand	14,917	16,073
	<u>14,917</u>	<u>19,047</u>
<b>Current Liabilities</b>		
Creditors: amounts falling due within one year	(380)	
	<u>14,537</u>	<u>19,047</u>
<b>Net Current assets/(Liabilities)</b>	<u>14,537</u>	<u>19,047</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>14,537</u>	<u>19,047</u>
<b>FINANCED BY:</b>		
Unrestricted funds	8,445	19,047
Restricted Funds	6,092	-
<b>TOTAL FUNDS</b>	<u>14,537</u>	<u>19,047</u>

**HIGHLAND CHURCH UK LIMITED**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

**Cash flow statement**

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. There was a donation in the form of a Seed Capital made by the Head quarter church on 13th August 2024 for the sum of £6,092.48. This has been included in the income and also the balance sheet section as restricted funds.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

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

**HIGHLAND CHURCH UK LIMITED**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 March 2025**

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General Donations	42,365	6,092	48,458	50,197
	<u>42,365</u>	<u>6,092</u>	<u>48,458</u>	<u>50,197</u>

Note 3. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Bank charges	11		11	1
Advertising and PR	2,400		2,400	2,000
Solicitors Fees			-	4,400
Hotel	632		632	3,688
Equipment	8,858		8,858	178
Events & Other related costs	28,535		28,535	17,226
Insurance	181		181	
Travel Expenses	285		285	298
Software	267		267	60
Consultancy	813		813	
Rent	8,000		8,000	2,900
Stationary and Printing	54		54	
Honorarium	2,553		2,553	
	<u>52,588</u>	<u>-</u>	<u>52,588</u>	<u>30,751</u>

Note 4. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Accountancy	380	-	380	400
	<u>380</u>	<u>-</u>	<u>380</u>	<u>400</u>

Note 5. Debtors

	2025 £	2024 £
This is made up as follows:		
Member Loans		2,974
	<u>-</u>	<u>2,974</u>

Note 6. Cash at bank and in hand

	2025 £	2024 £
Cash at bank		
Cash at hand	14,917	16,073
	<u>14,917</u>	<u>16,073</u>

Note 7. Creditors: amounts falling due within one year

	2025 £
This is made up as follows:	
Accountancy Fees	380
	<u>380</u>