

HIGHWAYS & BYWAYS SEED SOW TRUST

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2025

SCOTTISH CHARITY NUMBER:- SC 037601

S D BROWN & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
PORTADOWN

HIGHWAYS & BYWAYS – SEED SOW TRUST
TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31
MARCH 2025
SCOTTISH CHARITY NUMBER SC037601

CURRENT TRUSTEES'



OTHER TRUSTEES DURING THE YEAR

There were no other Trustees during the year.

CONTACT ADDRESS

C/o Ebenezer, Dundonald Road, Symington, Ayrshire, KA1 5SH

RECRUITMENT & APPOINTMENT OF TRUSTEES'

All of the Trust's Trustees' are appointed or re-appointed at our annual general meeting.

GOVERNING DOCUMENT

The Association is a Charitable unincorporated Trust and the purposes of and administration arrangements are set out in our Trust Deed.

CHARITABLE PURPOSES

Our main purposes as recorded in our Trust Deed is the advancement of Christian Faith worldwide.

ACTIVITIES AND ACHIEVEMENTS

Since becoming a Charity we have concentrated our efforts entirely on the spreading of the Gospel of our Lord Jesus Christ through:-

- 1) Providing Gospel Tract leaflets for distribution.
- 2) Setting up Stands at Agricultural Shows throughout Scotland to distribute Christian literature.
- 3) Placing weekly scripture advertisements in the Scottish Farmer.
- 4) Displaying God's word on M77 Motorway.

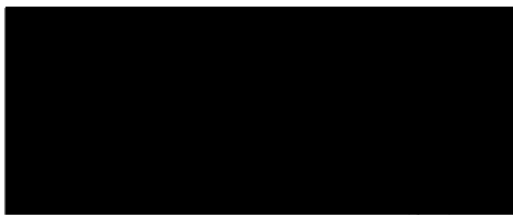
All literature supplied and distributed by the Charity is provided free of charge.

We intend with God's help in 2025/26 to continue the work started on 14 November 2006.

Reserves

As a result of the deficit £8,043 (2024 surplus £10,173) for the year, the Charity held unrestricted funds of £10,897 (2024 £18,940) at the year end.

Approved by the Trustees' and signed on their behalf by.



DATED: 3rd July 2025

HIGHWAYS & BYWAYS – SEED SOW TRUST

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u> <u>Y.E.</u> <u>31.3.25</u>	<u>Total</u> <u>Y.E.</u> <u>31.3.24</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Receipts</u>				
Donations	23,000	-	23,000	17,000
Gift Aid – Tax Refund	<u>4,000</u>	-	<u>4,000</u>	<u>3,750</u>
Total Receipts	<u>27,000</u>	-	<u>27,000</u>	<u>20,750</u>
<u>Payments</u>				
<u>Payments for Charitable Activities</u>				
Biblical Text Calendars for distribution	400	-	400	-
Purchase of Gospel Tracts & Bags for distribution	1,723	-	1,723	1,414
Holy Scripture advertising in newspapers	900	-	900	780
Holy Scripture Advertising–Public Roads/Buses	17,288	-	17,288	4,500
Grants & Donations	12,150	-	12,150	3,400
Insurance	429	-	429	411
Wrap & Signage on Van	1,700	-	1,700	
Stall Rent for distribution of Bibles & Gospel Tracts	<u>453</u>	-	<u>453</u>	<u>72</u>
Total Payments	<u>35,043</u>	-	<u>35,043</u>	<u>10,577</u>
<u>Surplus/(Deficit) for period</u>	<u>£(8,043)</u>	<u>NIL</u>	<u>£(8,043)</u>	<u>£ 10,173</u>

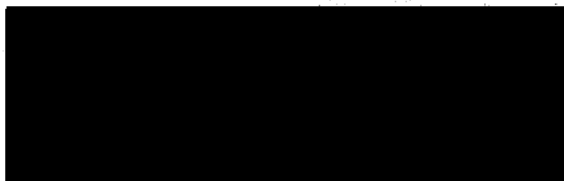
HIGHWAYS & BYWAYS – SEED SOW TRUST

STATEMENT OF BALANCES AS AT 31 MARCH 2025

	<u>Unrestricted</u> <u>Funds £</u>	<u>Restricted</u> <u>Funds £</u>	<u>Total</u> <u>2025</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>
<u>Bank</u>				
Opening Balance	18,940	NIL	18,940	8,767
Surplus/(Deficit) for Year	(8,043)	<u>NIL</u>	(8,043)	10,173
Closing Balance	<u>£10,897 CR</u>	<u>NIL</u>	<u>£10,897 CR</u>	<u>£18,940CR</u>
<u>Reserves</u>				
General Funds	<u>£10,897 CR</u>	<u>NIL</u>	<u>£10,897 CR</u>	<u>£18,940CR</u>

All Funds held at 31 March 2025 are unrestricted

Approved by the Trustees' and signed on their behalf.



DATED: 3rd July 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF HIGHWAYS & BYWAYS – SEED SOW TRUST

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 3 & 4.

Respective responsibilities of trustees' and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

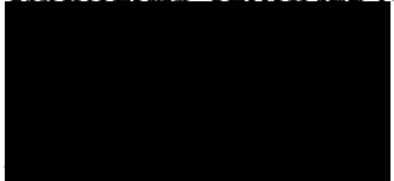
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


CHARTERED CERTIFIED ACCOUNTANT


DATE:- 3rd July 2025

