

**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.