HILLVIEW EVANGELICAL CHURCH

England & Wales · Charity number 1115938

Details

Status	Registered
Legal form	Charitable company
Company number	05899178
Registered	2006-08-29
Register	View on the Charity Commission register

Contact

Address	Hillview Evangelical Church 26 Colwell Avenue Hucclecote Gloucester GL3 3LX
Phone	01452618485
Email	office@hillviewchurch.net
Website	www.hillviewchurch.net

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULES HERETO IN HUCCLECOTE IN THE COUNTY OF GLOUCESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUSTB) RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITC) TO PROVIDE COMMUNITY FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Fulfilling aims of the Charity through a planned programme of activities by Hillview Church - these can be seen on the website www.hillviewchurch.net

Downloaded from opencharities.uk/ew/1115938

Classification

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

Geography

- **Area of benefit:** HUCCLECOTE IN THE COUNTY OF GLOUCESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£260,066	£217,383	-	-
2024-08-31	£166,502	£171,187	-	-
2023-08-31	£165,513	£160,378	-	-
2022-08-31	£126,075	£127,427	-	-
2021-08-31	£130,538	£116,738	-	-
2020-08-31	£238,295	£223,964	-	-

Trustees

Name	Role	Appointed
STEPHEN JOHN MORTIN	Chair	
Brian Cathcart Bruce		2024-07-23
Dan Rea		2026-03-31
Graham Dancy		2018-06-05
Helen Ducker		2020-07-13
Paulette Maxted		2021-03-16
Suzanne Linda Maurice		2025-07-22

Downloaded from opencharities.uk/ew/1115938

HILLVIEW EVANGELICAL CHURCH

England & Wales - Charity number 1115938

Accounts

HILLVIEW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

31 AUGUST 2025

Company Registration Number 5899178

Charity Number 1115938

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2025

CONTENTS	PAGE
Reference and administrative details of the Charity and its advisors	**1**
Trustees' annual report	**2 - 9**
Independent examiner's report to the trustees	**10 - 11**
Statement of financial activities (including income and expenditure account)	**12**
Balance sheet	**13**
Notes to the financial statements	**14 - 22**

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

Status
Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8th August 2006.

Trustees
The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr S J Mortin* (Chairperson from March 2024)
Mr R J Grant [Chairperson until March 2024]***
Mr G P Dancy (external)
Mrs H K Ducker
Mrs P Maxted
Mr B Bruce (external) (appointed July 2024)

* Elder
*** Member of the Finance Committee

Registered Office
26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff
Mr S P Duan
Mrs L A Dinwoodie
Mrs N Webber

Hillview Evangelical Church's Agents and Advisors

Independent examiner:	Joshua Kingston BSc FCA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR
Bankers:	NatWest, 21 Eastgate Street, Gloucester, GL1 1NH CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors:	Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2025

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2025. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

AIMS, OBJECTIVES AND ACTIVITIES

Objects
The Charity, through Hillview Evangelical Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

Aims
Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of the community it serves, endeavouring to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church is located to other parts of the UK, as well as overseas.

Strategy and Key Objectives
The programmes of the church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

Activities
When planning the programmes and range of activities for the church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the church's website, www.hillviewchurch.net. Further detail is contained in subsequent sections of the report. One of the aims of the on-going monitoring and review is to make the services and activities more accessible to the community the church serves. The streaming of services via Zoom continued to provide for those who, for various reasons, needed to join the services on-line rather than attend in person.

Volunteers and other supporters
As with any church, the viability and sustainability of the programme is heavily dependent upon members giving voluntarily and consistently of their time and financial resources. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of the church, enabling it to achieve the Objects of the Charity.

ACHIEVEMENTS & PERFORMANCE

Building and Facilities
The Church building consists of a flexible range of facilities which enable the needs of a wide range of activities for both the church and the community to be met. The Support Ministry Team continues

to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects. In line with decision taken last year, a significant refurbishment of the building was carried out in the early part of 2025. The project was completed on time, and the refurbishment has been welcomed and complemented by the various users of the building. The trustees had agreed to release £150,000 of the funds designated for building redevelopment towards funding the project. As the total estimated costs of the desired work exceeded that value, the work was contracted in stages, and the church members were asked to give additional funds to meet the need. The final costs of the work in 2025 were £158,319 and the additional income received from giving was £57,035. As a result of members generous giving, there are now significant funds available for additional refurbishment projects, and these are currently being evaluated and planned.

Church Life
Reference to the church's website will demonstrate that the programmes provide opportunities for members to engage in worship, prayer, learning and serving so as to be able to give expression to their Christian faith. Serving opportunities include involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

Indicators of a healthy church include:

- Newcomers becoming part of the church
- People volunteering to use their gifts and abilities to meet the needs of the church and its work in the community
- Working together with other churches, particularly in the area where the church is located.
- Reviewing and adapting community services to meet current needs

The church also aims to meet the needs of individuals and families at key stages of life in times of both joy and sadness. For example in the dedication of young children, the baptism of adults who have shown evidence of mature faith, couples getting married, support in times of illness and bereavement.

Training relevant to the ministry in which people serve (e.g. Children, Youth, Pastoral care, Leadership etc.) is provided either through in-house courses tailored to specific needs, or by people attending training arranged by specialist organisations. The church has procedures in place to ensure that any member serving in a role that requires vetting has a valid DBS certificate. The trustees review the safeguarding policy annually and ensure training in relevant procedures takes place.

Simon Duan, employed as Pastor at Hillview Church from 1 September 2015, has continued to lead the ministry of the church. He works closely with the wider leadership team.

The leadership team includes elders, primarily responsible for the doctrines and spiritual health of the church, ministry team leaders, responsible for a particular area of ministry, and a team supporting the development and implementation of the churches vision and strategy. The trustees remain confident that the operation of the church is well managed.

Pastoral care
Pastoral care is provided primarily through the Grow ministry team, which includes small group leaders. Elders are also involved in this area.

The church aims to meet people at their point of need, whether spiritual, physical or emotional. The nature of care includes practical help, spiritual and emotional support, and visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested.

Evangelism and Mission
The church is committed to evangelism and mission, both of which feature significantly in the life of the church.

The church aims to run a variety of specialist 'short courses' each year, which enable the Christian faith to be explained in depth via small group sessions. Hillview continued its collaboration with Abbey Church to run a series of meetings in person and via Zoom under the title of 'Life Matters', which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, the church has identified specific individuals and organisations it wishes to support. The nature of this support is mainly by prayer and finance, with £14,538 being allocated for this purpose. A World Vision Team maintains contact with the organisations outside the church which we support, so that the church is kept informed of them and their work, as well as monitoring how the financial support given is being utilised. The World Vision Team also periodically reviews the recipients of support, and if they consider it appropriate, recommend to the leadership any changes in those organisations and individuals in receipt of support.

Such organisations, amongst others, include:

- Operation Mobilisation (OM) is a Christian missionary organization that aims to motivate and equip Christians to share God's love, particularly among "least-reached" communities, by establishing communities of Jesus followers and bringing the gospel to the farthest corners of the world. This includes Serving people in need through development projects, work among the poor, and ministry to refugees.
- Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country, many of whose circumstances have worsened due to periods of extreme weather.
- Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has over the last few years substantially expanded the scope of its activities, together with a matching increase in staffing and resources. Some activities are arranged in conjunction with other organisations in the City of Gloucester who have expertise and whose members are willing to work with the homeless.

In addition the church donates £5,000 to the organisation Christians Against Poverty (CAP) and members of the church provide voluntary support for the work of this organisation.

The church leadership has recognised that there are a considerable number of people in the community we serve who, for various reasons, are subject to hardship. The initiative called 'Box of Hope' which operated over the previous two years to provide support has continued. This year, just over £4,191 has been spent in support of social action projects. This activity comprises the assembly and delivery of boxes containing food and other essentials to households who have been identified (primarily via local schools) as needing support during school holidays. The church has also worked in partnership with an organisation "Sportily" to provide activities to children and young people in these families during school holidays.

Thus, in total the church has been able to donate around £23,729 to mission and charity needs.

Community
Children's and Youth work are an important feature of the church's ministry, with a team of volunteers responsible for each area. Some volunteers also have experience of supporting activities for children and young people as part of their present or former employment.

Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and clubs for children and young people of all ages. A total in the region of 100 children and young people normally engage with these activities each week. Our Family worker continues to enhance the support provided by the church to families within the church and to those with whom we come into contact. She has supported several families in obtaining financial and practical support, through church members and through secular organisations that support families in need.

Our regular midweek children's activities include a weekly 'Stay & Play' session for babies and toddlers. The group meets for 90 minutes and is well structured to include areas for babies, craft, role-play, puzzles and ride-ons. There is also a time for the whole group to enjoy snacks, singing and stories. The group caters for 50 children, plus their parent/carer.

Kidzone and COZ (Chill Out Zone) meet for an hour on Tuesday evenings for children in year 2-5. The time includes songs, crafts, games, Bible stories and quizzes.

We also run events for whole families including a bi-monthly 'Sweaty church' on a Saturday in conjunction with the organisation "Sportily" and a number of special events throughout the year.

A number of church activities are arranged specifically for men and women separately, for those attending church and from the community.

A group of quilters and a group of dressmakers meet on a Monday morning; the membership of these groups is drawn both from church members and from those in the local community who are interested in the activity.

A group meets on alternate Mondays for Short-Mat Bowls, the membership of which is also drawn from the local community as well as from the church itself. There is a 'coffee and cake morning' held on the first Wednesday of each month, which is intended mainly for those of retirement age.

The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves, as well as providing opportunities to socialise for people in the community.

The premises the Charity owns and in which the church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the needs of the community for such activities as private use by those associated with the church for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, as well as being hired on a more commercial basis by for-profit organisations.

Cooperation with other Churches and Christian Organisations
In addition to the on-going cooperation with other churches in the community, there is also cooperation with other local Christian organisations, as follows:

- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established. The Foodbank centre in the Parish Church which was set up by the three Hucclecote churches continues to supply food to those identified as being in need by the Gloucester Foodbank organisation.
- Church leaders meet with other Church leaders in Gloucester monthly to share and pray together.

FUTURE PLANS

The Charity will continue to monitor the effectiveness of its programmes and implement such measures as are thought necessary to develop the Church in line with its Objects. In particular:

- It continues to explore the opportunity to develop the facilities owned by the church, to enable it to be more effective in fulfilling its aims and objectives.
- It will be open to ways that the Objects of the Charity can be furthered, for example by planting another church in a different part of Gloucester, although no such planting is currently envisaged.
- The Family Worker, supported by volunteers from the church membership, has continued efforts to enhance work among families in the church and the community.
- The church will be paying for the services of a Youth worker as from September 2025
- The church intends to continue with Box of Hope as it is evident that there is still significant need among families in the community.

FINANCIAL REVIEW & RESULTS

The Financial Statements show that total income for the Charity for the year was £260,066, compared with £166,663 the previous year, of which the great majority (£243,041) took the form of donations from church members. The reason for the large increase was primarily giving towards the church refurbishment project. However, general giving also increased by 17%.

Income from other trading activities (primarily rent for use of the building) was slightly up at £3,133 compared to £2,726 last year.

Expenditure in relation to charitable activities (note 5) was £188,063 compared with £171,187 last year, representing an increase of 10%.

Note 6 records that the charity was able to grant £14,352 in support of missionary works in the UK and around the world. This was slightly (1%) more than last year.

Total funds held by the charity as of 31 August 2025 as shown in the accounts remain at just over £1m. Approximately £880k of this is illiquid, mainly comprising the valuation of the Hillview Church site and premises; the balance is predominantly held as cash. As noted earlier in the report, £150,000 of designated funds were spent on the major refurbishment project. In addition, general maintenance and upkeep of the facilities and equipment has continued so that the objects of the charity can continue to be met.

The trustees have continued their efforts to work in collaboration with Abbey Church to unwind the restricted fund position. These funds relate to the now abandoned Abbey Project. At the start of this year, restricted funds related to the abandoned Abbey Project stood at £29,320. As we have been unable to trace any of the outstanding donors making up the £29,320, a submission was made to the Charity Commission with a view to resolving the position. The Charity Commission have now approved the release of the funds to Abbey Church and the transfer was made in August 2025.

Reserves Policy

The trustees current Reserves Policy is that they would like the Charity to hold free reserves of at least £60,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves gives the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The undesignated free reserves held at the year-end are £126,125, compared with £58,334 last time (note 17 to the accounts). This comfortably meets the £60k required by the reserves policy. The level of reserves compared to operating expenditure is due to the intention of the church leadership to carry out further refurbishment projects in 2026.

Investment powers
Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure
The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to a leadership team, as described earlier.

The church employs a full-time pastor and a Family Worker, working with both families within the church and within the community.

The church also employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the church.

In addition, the church pays for the services of a Youth Worker. The person is employed by Youth for Christ and works for Hillview 3 days per week.

Committees
In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for the Church and the Charity. The committee proposes the annual budget following consultation with the church leadership, and it is then approved by the Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

Trustee selection, appointment and competence
Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prospective Trustees are briefed by nominated Trustees for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is an appropriate induction process when they receive a manual of appropriate documentation.

Before making an appointment, the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

Networks and other relationships

Hillview Church is a member of the Evangelical Alliance [UK].

The church also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's

Purse, and various other mission agencies. Hillview church premises are made available for hire at a preferential rate to local organisations such as Foster Carers groups, and NHS groups.

The church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone:eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

Risk Management

The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary.

The arrangements in place enabled the safeguarding requirements to be met. The trustees have paid particular attention to ensuring that their duties under GDPR are being properly performed.

Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

Approved by the trustees and signed on their behalf by:

Stephen Mortin

…… Date: May 22 2026

Stephen Mortin
Chairman

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2025

Independent examiner's report to the trustees of Hillview Evangelical Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

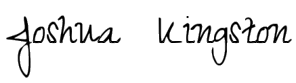
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts 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).

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2025

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.



Joshua Kingston BSc FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: May 22 2026

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations	2	185,320	57,721	243,041	160,571
Charitable activities	3	1,095	869	1,964	3,366
Other trading activities	4	3,133	-	3,133	2,726
Investments		11,928	-	11,928	-
Total income		201,476	58,590	260,066	166,663
Expenditure on:					
Charitable activities	5	175,939	12,124	188,063	171,187
Other expenditure		-	29,320	29,320	-
Total expenditure		175,939	41,444	217,383	171,187
Net income/(expenditure)	8	25,537	17,146	42,683	(4,524)
Transfers between funds	16	45,966	(45,966)	-	-
Net movement in funds		71,503	(28,820)	42,683	(4,524)
Total funds at the start of the year	16	988,334	29,320	1,017,654	1,022,178
Total funds at the end of the year	16	1,059,837	500	1,060,337	1,017,654

The charity has no recognised gains and losses other than the results for the period as set out above.

All of the activities of the charity were classed as continuing up to the point when assets, liabilities etc. were transferred to Abbey Church CIO. See note 20.

The comparative Statement of Financial Activities is shown in note 10.

The notes on pages 14 to 22 form part of these financial statements.

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2025

Company registration number: 05899178

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	**12**	853,712	700,000
Programme related investments	**13**	30,000	30,000
		883,712	730,000
Current assets			
Debtors	**14**	8,309	5,838
Cash at bank and in hand		170,614	283,898
		178,923	289,736
Creditors : Amounts falling due within one year	**15**	(2,298)	(2,082)
Net current assets		176,625	287,654
Net assets		1,060,337	1,017,654
Funds			
Restricted funds	**17**	500	29,320
Unrestricted funds			
General funds	**17**	1,009,837	788,334
Designated funds	**17**	50,000	200,000
		1,060,337	1,017,654

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 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 in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on .May.22.2026 and are signed on their behalf by:

Stephen Mortin
.....
Stephen John Mortin
Chairman

David Maxted
.....
David Maxted
Church Treasurer

The notes on pages 14 to 22 form part of these financial statements.

1 Accounting policies

a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the national cost of living crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

b) Income from donations are included when these are receivable, except as follows:
i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line
Building improvements - 20 years

Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment and repayments received.

f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1 Accounting policies (*continued*)

h) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds form a part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

k) 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.

2 Income from: Donations

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2025**
	£	**£**	**£**
General offerings	158,378	57,721	216,099
Income tax refunds	26,942	-	26,942
	185,320	57,721	243,041

Prior year comparative	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2024**
	£	**£**	**£**
General offerings	135,083	1,903	136,986
Income tax refunds	23,585	-	23,585
	158,668	1,903	160,571

3 Income from: charitable activities

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2025**	Total Funds 2024
	£	**£**	**£**	£
Event income	1,095	869	1,964	3,366
	1,095	869	1,964	3,366

Event income of £2,271 in the prior year was restricted.

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Lettings	3,077	-	3,077	2,706
Miscellaneous income	56	-	56	20
	3,133	-	3,133	2,726

Income from other trading activities in the prior year was unrestricted.

5 Expenditure on: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £ (Restated)
Grants for Christian work (see note 6)	19,892	3,837	23,729	26,899
Church workers	105,163	-	105,163	93,337
Youth expenditure	693	-	693	1,438
Speakers' expenses and gifts	1,125	-	1,125	2,050
Training	651	-	651	461
Event expenses	5,688	-	5,688	5,492
Support costs				
Church workers expenses	889	-	889	790
Maintenance and cleaning	14,830	8,287	23,117	20,658
Insurance	3,540	-	3,540	3,397
Rates, heat and light	8,698	-	8,698	8,137
Stationery and postage	3,746	-	3,746	3,656
Professional fees	1,963	-	1,963	1,405
Equipment	1,403	-	1,403	876
Depreciation	4,607	-	4,607	-
Miscellaneous	753	-	753	509
Governance costs (see note 7)	2,298	-	2,298	2,082
	175,939	12,124	188,063	171,187

In the prior year £5,770 of event expenses and £1,923 of donations expenditures were restricted. All remaining expenditure were unrestricted.

6 Analysis of Grants

	Total 2025 £	Total 2024 £
To Institutions		(Restated)
Cowen	2,184	2,160
Gloucester City Mission	2,184	1,860
IFES	1,404	1,320
Mission Possible	2,184	2,160
Operation Mobilisation	2,184	3,490
AIM	1,404	1,380
UCCF	1,404	1,680
Christians Against Poverty	5,000	5,000
To Individuals (including £4,191 for Social Action 2024: £5,817)	5,781	7,849
	23,729	26,899

All grants payable in the current and prior year were unrestricted.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Independent examiner's fees	2,298	-	2,298	2,082
	2,298	-	2,298	2,082

Governance costs in the prior year were unrestricted.

8 Net income/(expenditure)

This is stated after charging

	2025 £	2024 £
Independent Examiner's fee:		
- for independent examination	1,026	930
- for accounts preparation	1,272	1,152

9 Staff costs and numbers

The aggregate staff costs were

	2025	2024
	£	£
Wages and salaries	79,862	79,949
Social security costs	2,256	2,168
Pension costs	9,914	7,088
	92,032	89,205

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 3 (2024: 4).

The total aggregate employment benefits received by key management personnel were £51,577 (2024: £48,403).

Aggregate donations from Trustees, key management personnel and other related parties were £11,880 (2024: £10,920).

10 Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Income from:			
Donations	158,668	1,903	160,571
Charitable activities	1,095	2,271	3,366
Other trading activities	2,726	-	2,726
Total income	162,489	4,174	166,663
Expenditure on:			
Charitable activities	163,494	7,693	171,187
Total Expenditure	163,494	7,693	171,187
Net income/(expenditure) and	(1,005)	(3,519)	(4,524)
Transfers between funds	(1,901)	1,901	-
Net movement in funds	(2,906)	(1,618)	(4,524)
Total funds at 1 September 2023	991,240	30,938	1,022,178
Total funds at 31 August 2024	988,334	29,320	1,017,654

11 Taxation

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

12 Tangible fixed assets

	Property	Building Improvements	Equipment	Total
	£	£	£	£
Cost				
At 1 September 2024	700,000	-	25,365	725,365
Additions	-	145,577	12,742	158,319
Disposals	-	-	(25,365)	-
At 31 August 2025	700,000	145,577	12,742	883,684
Depreciation				
At 1 September 2024	-	-	25,365	25,365
Charge for the year	-	2,858	1,749	4,607
Disposals	-	-	(25,365)	-
At 31 August 2025	-	2,858	1,749	29,972
Net book value				
At 31 August 2025	700,000	142,719	10,993	853,712
At 31 August 2024	700,000	-	-	700,000

13 Programme related investments

	£
At 1 September 2024	30,000
At 31 August 2025	30,000
Included within:	
Fixed assets	30,000

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

14 Debtors

	2025	2024
	£	£
Gift Aid debtor	6,947	5,838
Other debtors	1,362	-
	8,309	5,838

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,298	2,082
	2,298	2,082

16 Movements in funds

As at 31 August 2025

	At 1 Sep 2024 £	Income £	Expenditure £	Transfers £	At 31 Aug 2025 £
Restricted Funds					
Abbey Project	29,320	-	(29,320)	-	-
Social action fund	-	869	(3,651)	2,782	-
Blessing fund	-	500	-	-	500
Missionary in Tanzania	-	186	(186)	-	-
Building project	-	57,035	(8,287)	(48,748)	-
	29,320	58,590	(41,444)	(45,966)	500
Unrestricted Funds					
General funds	58,334	201,476	(171,332)	37,647	126,125
Redevelopment fund	200,000	-	-	(150,000)	50,000
Fixed assets	730,000	-	(4,607)	158,319	883,712
	988,334	201,476	(175,939)	45,966	1,059,837
Total funds	1,017,654	260,066	(217,383)	-	1,060,337

As at 31 August 2024

	At 1 Sep 2023 £	Income £	Expenditure £	Transfers £	At 31 Aug 2024 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Social action fund	1,618	2,271	(5,770)	1,881	-
Operation mobilisation	-	1,330	(1,330)	-	-
Missionary in Tanzania	-	573	(593)	20	-
	30,938	4,174	(7,693)	1,901	29,320
Unrestricted Funds					
General funds	61,240	162,489	(163,494)	(1,901)	58,334
Redevelopment fund	200,000	-	-	-	200,000
Fixed assets	730,000	-	-	-	730,000
	991,240	162,489	(163,494)	(1,901)	988,334
Total funds	1,022,178	166,663	(171,187)	-	1,017,654

Purpose of restricted funds:

Social action fund
This fund represents gifts received for the purpose of food packages for disadvantaged families over the school holidays we also covered he costs of a community BBQ in the summer.

16 Movements in funds (*continued*)

Abbey Project
This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. The lease and construction on the site at Lobleys Drive is not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity.

Redevelopment Fund
Funds set aside by the trustees towards the future redevelopment costs of the church premises.

Operation mobilisation
This fund respresents a gift to a missionary who works for OM and was hoping to undertake some training of childrens workers.

Missionary in Tanzania
Funds raised for Anna Capener who is teaching out in Tanzania.

Building project
Funds raised for church refurbishment.

Fixed assets
Funds designated by the trustees representing the net book value of tangible fixed assets held for charitable use.

17 Analysis of net assets between funds

As at 31 August 2025	**Fixed Assets**	**Other Net Assets**	**Total**
	£	**£**	**£**
Restricted Funds			
Blessing fund	-	500	500
	-	500	500
Unrestricted Funds			
General funds	883,712	126,125	1,009,837
Designated funds	-	50,000	50,000
Total funds	883,712	176,625	1,060,337

The free reserves of the charity as at 31 August 2025 are £126,125.

17 Analysis of net assets between funds (*continued*)

As at 31 August 2024	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
	-	29,320	29,320
Unrestricted Funds			
General funds	730,000	58,334	788,334
Designated funds	-	200,000	200,000
Total funds	730,000	287,654	1,017,654

The free reserves of the charity as at 31 August 2024 are £58,334.

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

19 Related party transactions

No related party transactions occurred in the year or the prior year other than stated elsewhere in the financial statements.

20 Donation of assets and liabilities

On 25 July 2019 a new CIO called Abbey Church CIO was registered with the Charity Commission (registration number 1182579). The CIO has the same objectives as the unincorporated charity. On 1 September 2019 , the Trustees of Hillview Evangelical Church gifted the charitable activity and assets relating to the Abbey Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that Hillview Evangelical Church gifted over an agreed sum of £201,717 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Cash in hand and on deposit	201,717
Funds:	
Unrestricted general funds	201,717

The total asset transfer amounts to £231,037, the difference of £29,320 relates to the Abbey Project restricted fund. Hillview Evangelical Church applied for the funds to be derestricted by the Charity Commission in prior year.The Charity Commission has approved the release of restricted funds to the Abbey Church CIO. Payment was completed on 17 August 2025.

HILLVIEW EVANGELICAL CHURCH

England & Wales - Charity number 1115938

Accounts

HILLVIEW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

31 AUGUST 2024

Company Registration Number 5899178

Charity Number 1115938

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2024

CONTENTS	PAGE
Reference and administrative details of the Charity and its advisors	**1**
Trustees' annual report	**2 - 10**
Independent examiner's report to the trustees	**11**
Statement of financial activities (including income and expenditure account)	**12**
Balance sheet	**13**
Notes to the financial statements	**14 to 22**

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

Status
Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8th August 2006.

Trustees
The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr S J Mortin* (Chairperson from March 2024)
Mr R J Grant [Chairperson until March 2024]***
Mr G P Dancy (external)
Mrs H K Ducker
Mrs P Maxted
Mr B Bruce (external) (appointed July 2024)

* Elder
*** Member of the Finance Committee

Registered Office
26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff
Mr S P Duan
Mrs L A Dinwoodie
Mrs N Webber

Hillview Evangelical Church's Agents and Advisors

Independent examiner:	Joshua Kingston BSc ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR
Bankers:	Natwest, 21 Eastgate Street, Gloucester, GL1 1NH CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors:	Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2024

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2024. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

AIMS, OBJECTIVES AND ACTIVITIES

Objects
The Charity, through Hillview Evangelical Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

Aims
Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of the community it serves, endeavouring to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church is located to other parts of the UK, as well as overseas.

Strategy and Key Objectives
The programmes of the church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

Activities
When planning the programmes and range of activities for the church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the church's website, www.hillviewchurch.net. Further detail is contained in subsequent sections of the report. One of the aims of the on-going monitoring and review is to make the services and activities more accessible to the community the church serves. The streaming of services via Zoom continued to provide for those who, for various reasons, needed to join the services on-line rather than attend in person.

Volunteers and other supporters
As with any church, the viability and sustainability of the programme is heavily dependent upon members giving voluntarily and consistently of their time and financial resources. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of the church, enabling it to achieve the Objects of the Charity.

ACHIEVEMENTS & PERFORMANCE

Building and Facilities
The Church building consists of a flexible range of facilities which enable the needs of a wide range of activities for both the church and the community to be met. The Support Ministry Team continues

to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects. The decision was taken in the year to carry out a significant refurbishment of the building. The work itself will mainly take place in 2025 and the trustees agreed in July 2024 to release £150,000 of the funds designated for building redevelopment towards funding the project (£50,000 being kept in case there is a need to fund the salary of a planned youth worker for two years, while income increases to meet the need). We are also currently seeking support from relevant grants as the current estimate of total costs for the desired work is £190,000.

Church Life
Reference to the church's website will demonstrate that the programmes provide opportunities for members to engage in worship, prayer, learning and serving so as to be able to give expression to their Christian faith. Serving opportunities include involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

Indicators of a healthy church include:

- Newcomers becoming part of the church
- People volunteering to use their gifts and abilities to meet the needs of the church and its work in the community
- Working together with other churches, particularly in the area where the church is located.
- Reviewing and adapting community services to meet current needs

The church also aims to meet the needs of individuals and families at key stages of life in times of both joy and sadness. For example in the dedication of young children, the baptism of adults who have shown evidence of mature faith, couples getting married, support in times of illness and bereavement.

Training relevant to the ministry in which people serve (e.g. Children, Youth, Pastoral care, Leadership etc.) is provided either through in-house courses tailored to specific needs, or by people attending training arranged by specialist organisations. The church has procedures in place to ensure that any member serving in a role that requires vetting has a valid DBS certificate. The trustees review the safeguarding policy annually and ensure training in relevant procedures takes place.

Simon Duan, employed as Pastor at Hillview Church from 1 September 2015, has continued to lead the ministry of the church. He works closely with the wider leadership team.

The leadership team includes elders, primarily responsible for the doctrines and spiritual health of the church, ministry team leaders, responsible for a particular area of ministry, and a team supporting the development and implementation of the churches vision and strategy. The trustees remain confident that the operation of the church is well managed.

Pastoral Care
Pastoral care is provided primarily through the Grow ministry team, which includes small group leaders. Elders are also involved in this area.

The church aims to meet people at their point of need, whether spiritual, physical or emotional. The nature of care includes practical help, spiritual and emotional support, and visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested.

Evangelism and Mission
The church is committed to evangelism and mission, both of which feature significantly in the life of the church.

The church aims to run a variety of specialist 'short courses' each year, which enable the Christian faith to be explained in depth via small group sessions. Hillview continued its collaboration with Abbey Church to run a series of meetings in person and via Zoom under the title of 'Life Matters', which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, the church has identified specific individuals and organisations it wishes to support. The nature of this support is mainly by prayer and finance, with £14,040 being allocated for this purpose. A World Vision Team maintains contact with the organisations outside the church which we support, so that the church is kept informed of them and their work, as well as monitoring how the financial support given is being utilised. The World Vision Team also periodically reviews the recipients of support, and if they consider it appropriate, recommend to the leadership any changes in those organisations and individuals in receipt of support.

Such organisations, amongst others, include:

- Operation Mobilisation (OM) is a Christian missionary organization that aims to motivate and equip Christians to share God's love, particularly among "least-reached" communities, by establishing communities of Jesus followers and bringing the gospel to the farthest corners of the world. This includes Serving people in need through development projects, work among the poor, and ministry to refugees.

- Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country, many of whose circumstances have worsened due to periods of extreme weather.

- Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has over the last few years substantially expanded the scope of its activities, together with a matching increase in staffing and resources. Some activities are arranged in conjunction with other organisations in the City of Gloucester who have expertise and whose members are willing to work with the homeless.

In addition the church donates £5,000 to the organisation Christians Against Poverty (CAP) and members of the church provide voluntary support for the work of this organisation.

The church leadership has recognised that there are a considerable number of people in the community we serve who, for various reasons, are subject to particular hardship. The initiative called 'Box of Hope' which operated over the previous two years to provide support has continued.

Overall, almost £6,000 has been spent in support of social action projects. This activity comprises the assembly and delivery of boxes containing food and other essentials to households who have been identified (primarily via local schools) as needing support during school holidays. The church has also worked in partnership with an organisation "Sportily" to provide activities to children and young people in these families during school holidays.

Thus in total the church has been able to donate £25,000 to mission and charity needs. This is approximately 15% of the organisation's expenditure.

Community
Children's and Youth work are an important feature of the church's ministry, with a team of volunteers responsible for each area. Some volunteers also have experience of supporting activities for children and young people as part of their present or former employment.

Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and clubs for children and young people of all ages. A total in the region of 100 children and young people normally engage with these activities each week. Our Family worker continues to enhance the support provided by the church to families within the church and to those with whom we come into contact. She has supported a number of families in obtaining financial and practical support, through church members and through secular organisations that support families in need.

Our regular midweek children's activities include a weekly Mum's and Toddlers' group. The group meets for 90 minutes and is well structured to include areas for babies, craft, role-play, puzzles and ride-ons. There is also a time for the whole group to enjoy snacks, singing and stories. The group caters for 50 children, plus their parent/carer.

Kidzone and COZ (Chill Out Zone) meet for an hour on Tuesday evenings for children in year 2-5. The time includes songs, crafts, games, Bible stories and quizzes.

We also run events for whole families including a bi-monthly 'Sweaty church' on a Saturday in conjunction with the organisation "Sportily" and a number of special events throughout the year.

A number of church activities are arranged specifically for men and women separately, for those attending church and from the community.

A group of quilters and a group of dressmakers meet on a Monday morning; the membership of this groups is drawn both from church members and from those in the local community who are interested in the activity.

A group meets on alternate Mondays for Short-Mat Bowls, the membership of which is also drawn from the local community as well as from the church itself. There is a 'coffee and cake morning' held on the first Wednesday of each month, which is intended mainly for those of retirement age. The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves, as well as providing opportunities to socialise for people in the community.

The premises the Charity owns and in which the church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the

needs of the community for such activities as private use by those associated with the church for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, as well as being hired on a more commercial basis by for-profit organisations.

Cooperation with other Churches and Christian Organisations
In addition to the on-going cooperation with other churches in the community, there is also cooperation with other local Christian organisations, as follows:

- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established. The Foodbank centre in the Parish Church which was set up by the three Hucclecote churches continues to supply food to those identified as being in need by the Gloucester Foodbank organisation.
- Church leaders meet with other Church leaders in Gloucester on a monthly basis to share and pray together.

FUTURE PLANS

The Charity will continue to monitor the effectiveness of its programmes and implement such measures as are thought necessary to develop the Church in line with its Objects. In particular:

- It continues to explore the opportunity to develop the facilities owned by the church, to enable it to be more effective in fulfilling its aims and objectives. This is discussed further in the Finance section below.
- It will be open to ways that the Objects of the Charity can be furthered, for example by planting another church in a different part of Gloucester, although no such planting is currently envisaged.
- The Family Worker, supported by volunteers from the church membership, has continued efforts to enhance work among families in the church and the community.
- The church intends to continue with Box of Hope as it is evident that there is still significant need among families in the community.

FINANCIAL REVIEW & RESULTS

The Financial Statements show that total income for the Charity for the year was £166,663 , compared with £163,572 the previous year, of which the great majority (£160,571) took the form of donations from church members. While this is only a slight increase on last year, it is encouraging as the previous year included some significant one-off gifts which have been replaced this year by regular giving. From note 2 it is encouraging to see that 14.7% (£23,585) of income from donations (£160,571) was received as tax refunds from the Government; similar to the previous year's figure and showing that the great majority of general offerings are given in a tax efficient manner.

Note 3 to the accounts show event income of £3,366, similar to £3,473 in the previous year. Other trading activities (primarily rent for use of the building) was also similar at £2,726 compared to £2,568 last year.

Expenditure in relation to charitable activities (note 5) was £171,187 compared with £158,437 last year, representing an increase of 8%. The biggest contributor to this increase was in the area of maintenance due to the need to replace two boilers.

Note 6 records that the charity was able to grant £14,040 in support of missionary works in the UK and around the world. This was marginally (~4%) less than last time.

Total funds held by the charity as at 31 August 2024 as shown in the accounts were just over £1m. Approximately £700k of this is illiquid, as this comprises the historic valuation of the Hillview Church site and premises; the balance is predominantly held as cash. The trustees agreed in the previous year to designate £200,000 of general reserves to a fund that is being set aside to facilitate the redevelopment of the church premises at Hillview. As noted earlier in the report, the trustees have now agreed to release £150,000 of this for a defined major refurbishment project which will take place in 2025. In addition general maintenance and upkeep of the facilities and equipment has continued so that the objects of the charity can continue to be met.

The trustees have continued their efforts to work in collaboration with Abbey Church to unwind the restricted fund position. These funds relate to the now abandoned Abbey Project, These restricted funds continue to stand at £29,320 at the year end, which is the same as at the previous year end. As we have been unable to trace any of the outstanding donors making up the £29,320, a submission was made to the Charity Commission with a view to resolving the position. The Charity Commission have now proposed a scheme to allow the transfer of these funds but at the time of writing we are still waiting for Abbey Church to submit the detail of the scheme for approval.

Reserves Policy
The trustees current Reserves Policy is that they would like the Charity to hold free reserves of at least £40,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves gives the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The undesignated free reserves held at the year-end are £58,334, compared with £61,240 last time (note 17 to the accounts). This comfortably meets the £35k required by the reserves policy, and in addition the £200k designated for building improvements can for the immediate future be regarded as fungible in terms of its application to running costs if this should prove necessary. The level of reserves compared to operating expenditure is due to the intention of the church leadership to carry out a major refurbishment project in 2025.

Investment powers
Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure
The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to a leadership team, as described earlier.

The church employs a full time pastor and a Family Worker, working with both families within the church and within the community.

The church also employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the church.

The church is seeking to recruit a Youth Worker but currently the youth work is led by church members who are suitably qualified for their roles and are willing to assist on a voluntary basis.

Committees
In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for the Church and the Charity. The committee proposes the annual budget following consultation with the church leadership, and it is then approved by the Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

Trustee selection, appointment and competence
Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prospective Trustees are briefed by nominated Trustees in order for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is an appropriate induction process when they receive a manual of appropriate documentation.

Before making an appointment the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

Networks and other relationships
Hillview Church is a member of the Evangelical Alliance [UK].

The church also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's Purse, and various other mission agencies. Hillview church premises are made available for hire at a preferential rate to local organisations such as Foster Carers groups,and NHS groups.
The church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone:eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

Risk Management
The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary.

The arrangements in place enabled the safeguarding requirements to be met. The trustees have paid particular attention to ensuring that their duties under GDPR are being properly performed.

Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to make themselves aware of that information.

Approved by the trustees and signed on their behalf by:

Stephen Mortin

…… Date: 3 April 2025

Stephen Mortin
[Chairman]

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the trustees of Hillview Evangelical Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

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.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 3 April 2024

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations	**2**	158,668	1,903	160,571	157,531
Charitable activities	**3**	1,095	2,271	3,366	3,473
Other trading activities	**4**	2,726	-	2,726	2,568
Total income		162,489	4,174	166,663	163,572
Expenditure on:					
Charitable activities	**5**	163,494	7,693	171,187	158,437
Total expenditure		163,494	7,693	171,187	158,437
Net income/(expenditure)	**8**	(1,005)	(3,519)	(4,524)	5,135
Transfers between funds	**16**	(1,901)	1,901	-	-
Net movement in funds		(2,906)	(1,618)	(4,524)	5,135
Total funds at the start of the year	**16**	991,240	30,938	1,022,178	1,017,043
Total funds at the end of the year	**16**	988,334	29,320	1,017,654	1,022,178

The charity has no recognised gains and losses other than the results for the period as set out above

All of the activities of the charity were classed as continuing up to the point when assets, liabilities etc. were transferred to Abbey Church CIO. See note 20.

The comparative Statement of Financial Activities is shown in note 10

The notes on pages 14 to 22 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2024

Company registration number: 05899178

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	**12**	700,000	700,000
Programme related investments	**13**	30,000	30,000
		730,000	730,000
Current assets			
Debtors	**14**	5,838	6,001
Cash at bank and in hand		283,898	288,073
		289,736	294,074
Creditors : Amounts falling due within one year	**15**	(2,082)	(1,896)
Net current assets		287,654	292,178
Net assets		1,017,654	1,022,178
Funds			
Restricted funds	**17**	29,320	30,938
Unrestricted funds			
General funds	**17**	788,334	791,240
Designated funds	**17**	200,000	200,000
		1,017,654	1,022,178

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 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 in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on 3 April 2025 and are signed on their behalf by:

Stephen Mortin
.....
Stephen John Mortin
Chairman

David Maxted
.....
David Maxted
Church Treasurer

The notes on pages 14 to 22 form part of these financial statements

1 Accounting policies

a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the national cost of living crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

b) Income from donations are included when these are receivable, except as follows:
i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line
Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment and repayments received.

f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1 Accounting policies (*continued*)

h) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the

Designated funds form a part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

k) 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.

2 Income from: Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General offerings	135,083	1,903	136,986
Income tax refunds	23,585	-	23,585
	158,668	1,903	160,571

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General offerings	126,618	9,032	135,650
Income tax refunds	21,881	-	21,881
	148,499	9,032	157,531

3 Income from: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Event income	1,095	2,271	3,366	3,473
	1,095	2,271	3,366	3,473

Event income of £1,481 in the prior year was restricted.

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Lettings	2,706	-	2,706	1,557
Miscellaneous income	20	-	20	1,011
	2,726	-	2,726	2,568

Income from other trading activities in the prior year was unrestricted.

5 Expenditure on: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants for Christian work (see note 6)	14,040	-	14,040	14,658
Church workers	93,337	-	93,337	85,291
Youth expenditure	1,438	-	1,438	1,327
Speakers' expenses and gifts	2,050	-	2,050	2,882
Training	461	-	461	111
Event expenses	5,539	5,770	11,309	7,619
Support costs				
Church workers expenses	790	-	790	370
Maintenance and cleaning	20,658	-	20,658	8,627
Insurance	3,397	-	3,397	3,174
Rates, heat and light	8,137	-	8,137	8,227
Stationery and postage	3,656	-	3,656	3,699
Professional fees	1,405	-	1,405	1,546
Equipment	876	-	876	1,999
Depreciation	-	-	-	3,080
Donations	5,119	1,923	7,042	13,146
Miscellaneous	509	-	509	711
Governance costs (see note 7)	2,082	-	2,082	1,970
	163,494	7,693	171,187	158,437

In the prior year £3,593 of event expenses, £1,453 for equipment and £8,146 of donations expenditures were restricted. All remaining expenditure were unrestricted.

6 Analysis of Grants

	Total 2024 £	Total 2023 £
To Institutions		
Cowen	2,160	2,160
Gloucester City Mission	1,860	1,860
IFES	1,320	1,320
Mission Possible	2,160	2,160
Operation Mobilisation - Nick Morton	2,160	2,160
AIM	1,380	-
Scripture Union & Lagger Camps	-	600
UCCF	1,680	-
To Individuals	1,320	4,398
	14,040	14,658

All grants payable in the current and prior year were unrestricted.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examiner's fees	2,082	-	2,082	1,896
Trustee meeting expenses: no trustees (2023: 1	-	-	-	74
	2,082	-	2,082	1,970

Governance costs in the prior year were unrestricted.

8 Net income/(expenditure)

This is stated after charging

	2024 £	2023 £
Depreciation	-	3,080
Independent Examiner's fee:		
- for independent examination	930	852
- for accounts preparation	1,152	1,044
- for other services	-	144

9 Staff costs and numbers

The aggregate staff costs were

	2024	2023
	£	£
Wages and salaries	79,949	75,370
Social security costs	2,168	1,691
Pension costs	7,088	6,720
	89,205	83,781

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 4 (2023: 4).

The total aggregate employment benefits received by key management personnel were £48,403 (2023: £46,800).

Aggregate donations from Trustees, key management personnel and other related parties were £10,920 (2023: £10,295).

10 Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income from:			
Donations	148,499	9,032	157,531
Charitable activities	1,992	1,481	3,473
Other trading activities	2,568	-	2,568
Investments	-	-	-
Total income	153,059	10,513	163,572
Expenditure on:			
Charitable activities	145,245	13,192	158,437
Total Expenditure	145,245	13,192	158,437
Net income/(expenditure) and	7,814	(2,679)	5,135
Transfers between funds	(603)	603	-
Net movement in funds	7,211	(2,076)	5,135
Total funds at 1 September 2022	984,029	33,014	1,017,043
Total funds at 31 August 2023	991,240	30,938	1,022,178

11 Taxation

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

12 Tangible fixed assets

	Property	Equipment	Total
	£	£	£
Cost			
At 1 September 2023	700,000	25,365	725,365
At 31 August 2024	700,000	25,365	725,365
Depreciation			
At 1 September 2023	-	25,365	25,365
At 31 August 2024	-	25,365	25,365
Net book value			
At 31 August 2024	700,000	-	700,000
At 31 August 2023	700,000	-	700,000

13 Programme related investments

	£
At 1 September 2023	30,000
At 31 August 2024	30,000
Included within:	
Fixed assets	30,000

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

14 Debtors

	2024	2023
	£	£
Gift Aid debtor	5,838	6,001
	5,838	6,001

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,082	1,896
	2,082	1,896

16 Movements in funds

As at 31 August 2024

	At 1 Sep 2023 £	Income £	Expenditure £	Transfers £	At 31 Aug 2024 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Social action fund	1,618	2,271	(5,770)	1,881	-
Operation mobilisation	-	1,330	(1,330)	-	-
Missionary in Tanzania	-	573	(593)	20	-
	30,938	4,174	(7,693)	1,901	29,320
Unrestricted Funds					
General funds	791,240	162,489	(163,494)	(1,901)	788,334
Redevelopment fund	200,000	-	-	-	200,000
	991,240	162,489	(163,494)	(1,901)	988,334
Total funds	1,022,178	166,663	(171,187)	-	1,017,654

As at 31 August 2023

	At 1 Sep 2022 £	Income £	Expenditure £	Transfers £	At 31 Aug 2023 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Social action fund	3,694	1,517	(3,593)	-	1,618
Cowen Church	-	321	(321)	-	-
Orphanage	-	2,090	(2,090)	-	-
Earthquake	-	5,435	(5,735)	300	-
Defibrator	-	1,150	(1,453)	303	-
	33,014	10,513	(13,192)	603	30,938
Unrestricted Funds					
General funds	784,029	155,000	(147,186)	(603)	791,240
Redevelopment fund	200,000	-	-	-	200,000
	984,029	155,000	(147,186)	(603)	991,240
Total funds	1,017,043	165,513	(160,378)	-	1,022,178

Purpose of restricted funds:

Social action fund
This fund represents gifts received for the purpose of food packages for disadvantaged families over the school holidays we also covered he costs of a community BBQ in the summer.

16 Movements in funds (*continued*)

Abbey Project
This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. The lease and construction on the site at Lobleys Drive is not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity.

Redevelopment Fund
Funds set aside by the trustees towards the future redevelopment costs of the church premises.

Cowen Church
Funds to help build a church in Spain being organised by one of our mission partners, Douglas Cowen.

Orphanage
Funds raised for an orphanage in Benin.

Earthquake
Funds raised following the earthquake in Turkey/Syria.

Defibrator
Grant received for a portable defibrillator which has been installed outside the church.

Operation mobilisation
This fund respresents a gift to a missionary who works for OM and was hoping to undertake some training of childrens workers

Missionary in Tanzania
Funds raised for Anna Capener who is teaching out in Tanzania

17 Analysis of net assets between funds

As at 31 August 2024	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
	-	29,320	29,320
Unrestricted Funds			
General funds	730,000	58,334	788,334
Designated funds	-	200,000	200,000
Total funds	730,000	287,654	1,017,654

The free reserves of the charity as at 31 August 2024 are £58,334.

17 Analysis of net assets between funds (*continued*)

As at 31 August 2023	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Box of Hope	-	1,618	1,618
	-	30,938	30,938
Unrestricted Funds			
General funds	730,000	61,240	791,240
Designated funds	-	200,000	200,000
Total funds	730,000	292,178	1,022,178

The free reserves of the charity as at 31 August 2023 are £61,240.

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

19 Related party transactions

No related party transactions occurred in the year or the prior year other than stated elsewhere in the financial statements.

20 Donation of assets and liabilities

On 25 July 2019 a new CIO called Abbey Church CIO was registered with the Charity Commission (registration number 1182579). The CIO has the same objectives as the unincorporated charity. On 1 September 2019 , the Trustees of Hillview Evangelical Church gifted the charitable activity and assets relating to the Abbey Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that Hillview Evangelical Church gifted over an agreed sum of £201,717 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Cash in hand and on deposit	201,717
Funds:	
Unrestricted general funds	201,717

The total asset transfer amounts to £231,037, the difference of £29,320 relates to the Abbey Project restricted fund. Hillview Evangelical Church has applied for the funds to be derestricted by the Charity Commission, once the approval has been granted the funds will be transferred to Abbey Church CIO.

HILLVIEW EVANGELICAL CHURCH

England & Wales - Charity number 1115938

Accounts

HILLVIEW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

31 AUGUST 2023

Company Registration Number 5899178

Charity Number 1115938

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

CONTENTS	PAGE
Reference and administrative details of the Charity and its advisors	**1**
Trustees' annual report	**2 - 10**
Independent examiner's report to the trustees	**11**
Statement of financial activities (including income and expenditure account)	**12**
Balance sheet	**13**
Notes to the financial statements	**14 - 22**

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

Status
Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8th August 2006.

Trustees
The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr S J Mortin*
Mr R J Grant [Chairman]***
Mr S R Bennett (resigned 21 March 2023)
Mr G P Dancy
Mrs H K Ducker
Mrs P Maxted

* Elder
*** Member of the Finance Committee

Registered Office
26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff
Mr S P Duan
Mrs L A Dinwoodie
Mrs N Webber

Hillview Evangelical Church's Agents and Advisors

Independent examiner:	Joshua Kingston BSc ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR
Bankers:	Natwest, 21 Eastgate Street, Gloucester, GL1 1NH CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors:	Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2023. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

AIMS, OBJECTIVES AND ACTIVITIES

Objects
The Charity, through Hillview Evangelical Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

Aims
Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of the community it serves, endeavouring to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church is located to other parts of the UK, as well as overseas.

Strategy and Key Objectives
The programmes of the church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

Activities
When planning the programmes and range of activities for the church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the church's website, www.hillviewchurch.net. One of the aims of on-going monitoring and reviews is to make the services and activities, as appropriate, more accessible to the community the church serves. Covid-19 restrictions were lifted prior to the start of the reporting year, but sensible precautions such as ensuring good ventilation remained in place. The number of people attending services and activities in person was no longer impacted by the risk of Covid-19, but the streaming of services via Zoom continued so as to provide for those who, for various reasons, preferred to join the services on-line rather than attend in person. Further detail is contained in subsequent sections of the report.

Volunteers and other supporters
As with any church of the type of Hillview, the viability and sustainability of the programme is heavily dependent upon members giving voluntarily and consistently of their time. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of the church, enabling it to achieve the Objects of the Charity.

ACHIEVEMENTS & PERFORMANCE

Building and Facilities
The Church building consists of a flexible range of facilities which enable the needs of a wide range of activities for both the church and the community to be met. The Support Ministry Team continues to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects. No further activity took place to consider possible expansion of the building, although as in the previous year refurbishment and redecoration took place during the review period.

Church Life
Reference to the church's website will demonstrate that the programmes provide opportunities for members to engage in worship, prayer, learning and serving so as to be able to give expression to their Christian faith. Serving opportunities include involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

Indicators of a healthy church include:

- Newcomers becoming part of the church
- People volunteering to use their gifts and abilities to meet the needs of the church and its work in the community
- Working together with other churches, particularly in the area where the church is located.
- Reviewing and adapting community services to meet current needs

The church also aims to meet the needs of individuals and families at key stages of life - in the dedication of young children, baptism of adults, , who have shown evidence of mature faith, couples getting married and with families who lose loved ones, seeking to support them in times of both joy and sadness.

Training relevant to the ministry in which people serve (e.g. Children, Youth, Leadership etc.) is provided either through in-house courses tailored to specific needs, or by people attending training arranged by specialist organisations. The church has procedures in place to ensure that any member serving in a role that requires vetting has a valid DBS certificate. The trustees review the safeguarding policy annually and ensure training in relevant procedures takes place.

Simon Duan, employed as Pastor Teacher at Hillview Church from 1 September 2015, has continued to lead the ministry of the church. He works closely with the other Elders, as well as with Ministry Team Leaders.

There were four Elders of the Hillview fellowship during the reporting period. The leadership arrangements include regular meetings of the elders and the Ministry Team Leaders, so that the trustees can remain confident that the operation of the church is well managed.

Pastoral Care
Pastoral care is provided primarily through the Grow ministry team, which includes small group leaders. Elders are also involved in this area.

The church aims to meet people at their point of need, whether spiritual, physical or emotional. The nature of care includes practical help, spiritual and emotional support, and visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested.

Evangelism and Mission
The church is committed to evangelism and mission, both of which feature significantly in the life of the church.

The church aims to run a variety of specialist 'short courses' each year, which enable the Christian faith to be explained in depth via small group sessions. Hillview continued its collaboration with Abbey Church to run a series of meetings in person and via Zoom under the title of 'Life Matters', which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, the church has identified specific individuals and organisations it wishes to support. The nature of this support is mainly by prayer and finance, with some 8.9% of total church income being allocated for this purpose, which is a decrease compared with 12.2% last time. This decrease is largely due to the increased activities carried out directly by the church in our local area, driven by the family worker. A World Vision Team maintains contact with the organisations outside the church which we supported, so that the church is kept informed of them and their work, as well as monitoring how the financial support given is being utilised. The World Vision Team also periodically reviews the recipients of support, and if they consider it appropriate recommend to the leadership any changes in those organisations and individuals in receipt of support.

Such organisations, amongst others, include:

- Scripture Union – this organisation works with children and young people throughout the UK and overseas. Steve Hutchinson, who is a retired SU Development Worker, is an Elder of Hillview which provides a particular link with them. The Hillview building is used for meetings run by SU for young people across the local area, and the 'Lagger' summer camps for children are run by SU at a venue in Gloucestershire. Some of the campers are the children of Hillview members, and members of Hillview Church, along with people from other churches, take leadership roles and serve on the teams of those camps.

- Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country, many of whose circumstances have worsened due to periods of extreme weather.

- Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has over the last few years substantially expanded the scope of its activities, together with a matching increase in staffing and resources. Some activities are arranged in conjunction with other organisations in the City of Gloucester who have expertise and whose members are willing to work with the homeless.

Community

Children's and Youth work are an important feature of the church's ministry, with a team of volunteers responsible for each area. Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and clubs for children and young people of all ages. A total in the region of 100 children and young people normally engage with these activities each week. The Family worker, who was appointed during the previous reporting year, has continued to enhance the support provided by the church to families within the church and to those with whom we come into contact. She has supported a number of families in obtaining financial and practical support, through church members and through secular organisations that support families in need.

Our regular midweek children's activities include a weekly Mum's and Toddlers' group. The group meets for 90 minutes and is well structured to include areas for babies, craft, role-play, puzzles and ride-ons. There is also a time for the whole group to enjoy snacks, singing and stories. The group can cater for up to 40 children, plus their parent/carer.

Kidzone and Chill Out Zone met for an hour on Tuesday evenings for children in year 2-5. Here songs, crafts, games, Bible stories and quizzes are enjoyed.

Some volunteers have experience of supporting activities for children and young people as part of their present or former employment. An example of the activities is sessions organised in the summer by the Family Worker, and run by the organisation 'Sportily'.

A number of church activities are arranged specifically for men and women separately, for those attending church and from the community.

A group of quilters meets on a Monday morning; the membership of this group is drawn both from church members and from those in the local community who are interested in the activity.

A group meets on alternate Mondays for Short-Mat Bowls, the membership of which is also drawn from the local community as well as from the church itself. There is a 'coffee and cake morning' held on the first Wednesday of each month, which is intended mainly for those of retirement age. The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves, as well as providing opportunities to socialise for people in the community.

The premises the Charity owns and in which the church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the needs of the community for such activities as private use by those associated with the church for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, as well as being hired on a more commercial basis by for-profit organisations.

The church leadership has recognised that there is a considerable number of people in the community we serve who, for various reasons, are subject to particular hardship. The initiative called 'Box of Hope' which operated over the previous two years to provide support has continued. This activity comprises the assembly and delivery of boxes containing food and other essentials to households who have been identified (primarily via local schools) as being in need of support during school holidays. The church has also worked in partnership with an organisation "Sportily"

to provide activities to children and young people in these families during school holidays.

Cooperation with other Churches and Christian Organisations
In addition to the on-going cooperation with other churches in the community, there is also cooperation with other local Christian organisations, as follows:

- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established. The Foodbank centre in the Parish Church which was set up by the three Hucclecote churches continues to supply food to those identified as being in need by the Gloucester Foodbank organisation.
- Church leaders meet with other Church leaders in Gloucester on a monthly basis to share and pray together.

FUTURE PLANS

The Charity will continue to monitor the effectiveness of its programmes and implement such measures as are thought necessary to develop the Church in line with its Objects. In particular:

- It continues to explore the opportunity to develop the facilities owned by the church, to enable it to be more effective in fulfilling its aims and objectives. This is discussed further in the Finance section below.
- It will be open to ways that the Objects of the Charity can be furthered, for example by planting another church in a different part of Gloucester, although no such planting is currently envisaged.
- The Family Worker, supported by volunteers from the church membership, has continued efforts to enhance work among families in the church and the community.
- The church intends to continue with Box of Hope as it is evident that there is still significant need among families in the community.

FINANCIAL REVIEW & RESULTS

The Financial Statements show that total income for the Charity for the year was £165,513, compared with £126,075 the previous year, of which the great majority (£157,531) took the form of donations from church members. This was a significant increase over the previous year, possibly due to new joiners, and also a reduction in general uncertainty as covid exerted a less significant impact upon society. From note 2 it is encouraging to see that 13.9% (£21,881) of income from donations (£157,531) was received as tax refunds from the Government; this was slightly more than the previous year's figure of £17,698 (14.4% of donations) and it remains that case that the great majority of general offerings are given in a tax efficient manner.

Note 3 to the accounts show event income of £3,473, compared to £115 in the previous year. This significant increase was due to an increase in hiring for events, as organisations returned to face to face meetings. Other trading activities increased to £2,568, compared to £1,836 last time.

Expenditure in relation to charitable activities (note 5) was £160,378 compared with £127,427 last time, representing an increase of 26%. This was mainly as a result of employing a family worker for a full year and a significant increase in salaries due to a year of high inflation.

Note 6 records that the Hillview fellowship was pleased to grant £14,658 in support of missionary works in the UK and around the world. This was marginally (-4%) less in total than last time.

Total funds held by the charity as at 31 August 2023 as shown in the accounts were just over £1m. Approximately £730k of this is illiquid, as this comprises the historic valuation of the Hillview Church site and premises; he balance is predominantly held as cash. The trustees agreed in the previous years to designate £200,000 of general reserves to a fund that is being set aside to facilitate the redevelopment of the church premises at Hillview; no large scale activity has taken place, but a programme of redecoration and refurbishment of parts of the building has been carried out which has significantly improved the ambience of the areas used for worship and other gatherings. In addition general maintenance and upkeep of the facilities and equipment has continued so that the objects of the charity can continue to be met.

The trustees have continued their efforts to work in collaboration with Abbey Church to unwind the restricted fund position. These funds relate to the now abandoned Abbey Project, but cannot be transferred to the now independent Abbey CIO until the donors have been contacted and have advised whether they wish the funds to be returned, or whether they are willing for them to be retained for the use of Abbey Church as the trustees of Abbey Church see fit. These restricted funds continue to stand at £29,320 at the year end, which is the same as at the previous year end. Despite considerable effort by ourselves and members of the Abbey CIO we have been unable to trace any of the outstanding donors making up the £29,320, so during the year under review a submission has been made to the Charity Commission with a view to resolving the position. At the time of writing this report a response from the Charity Commission is awaited.

There are also restricted funds amounting to £1,618 held for the Box of Hope initiative which was described in the Community section on page 5.

Reserves Policy
The trustees current Reserves Policy is that they would like the Charity to hold free reserves of at least £35,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves gives the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The undesignated free reserves held at the year-end are £61,240, compared with £50,949 last time (note 17 to the accounts). This comfortably meets the £35k required by the reserves policy, and in addition the £200k designated for building improvements can for the immediate future be regarded as fungible in terms of its application to running costs if this should prove necessary. The level of reserves compared to operating expenditure is due to the intention of the church leadership to undertake as yet unspecified work to upgrade the building in due course.

Investment powers
Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure
The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to Elders and Ministry Team Leaders, supplemented by individuals with particular responsibility for key activities within the church.

Hillview Church does not have an employed Youth Worker so the youth work is led by church members who are suitably qualified for their roles and are willing to assist on a voluntary basis. The church has a Family Worker who works with families within the church, and within the community served by the church.

The church employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the church.

Committees
In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for the Church and the Charity. The committee proposes the annual budget following consultation with the church leadership, and it is then approved by the Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

Trustee selection, appointment and competence
Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prior to appointment prospective Trustees meet with nominated Trustees for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is a suitable induction process for new Trustees when they receive a manual of appropriate documentation.

Before making an appointment the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

Networks and other relationships
Hillview Church is a member of the Evangelical Alliance [UK].

The church also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's Purse, and various other mission agencies. Hillview church premises are made available for hire at a preferential rate to local organisations such as Foster Carers groups,and NHS groups.

The church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone:eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

Risk Management
The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary from the procedures in place.

The arrangements in place enabled the safeguarding requirements to be met. The trustees have paid particular attention to ensuring that their duties under GDPR are being properly performed.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

Approved by the trustees and signed on their behalf by:

Richard Grant

…… Date: 26 March 2024

Richard Grant [Chairman]

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2023

Independent examiner's report to the trustees of Hillview Evangelical Church ('the Company')

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

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.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 26 March 2024

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations	**2**	148,499	9,032	157,531	122,892
Charitable activities	**3**	1,992	1,481	3,473	115
Other trading activities	**4**	2,568	-	2,568	1,836
Investments		1,941	-	1,941	1,232
Total income		155,000	10,513	165,513	126,075
Expenditure on:					
Charitable activities	**5**	147,186	13,192	160,378	127,427
Total expenditure		147,186	13,192	160,378	127,427
Net income/(expenditure)	**8**	7,814	(2,679)	5,135	(1,352)
Transfers between funds	**16**	(603)	603	-	-
Net movement in funds		7,211	(2,076)	5,135	(1,352)
Total funds at the start of the year	**16**	984,029	33,014	1,017,043	1,018,395
Total funds at the end of the year	**16**	991,240	30,938	1,022,178	1,017,043

The charity has no recognised gains and losses other than the results for the period as set out above

All of the activities of the charity were classed as continuing up to the point when assets, liabilities etc. were transferred to Abbey Church CIO. See note 20.

The comparative Statement of Financial Activities is shown in note 10

The notes on pages 14 to 22 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2023

Company registration number: 05899178

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	**12**	700,000	703,080
Programme related investments	**13**	30,000	30,000
		730,000	733,080
Current assets			
Debtors	**14**	6,001	4,381
Cash at bank and in hand		288,073	281,304
		294,074	285,685
Creditors : Amounts falling due within one year	**15**	(1,896)	(1,722)
Net current assets		292,178	283,963
Net assets		1,022,178	1,017,043
Funds			
Restricted funds	**17**	30,938	33,014
Unrestricted funds			
General funds	**17**	791,240	784,029
Designated funds	**17**	200,000	200,000
		1,022,178	1,017,043

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 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 in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on 26 March 2024 and are signed on their behalf by:

Richard Grant
.....
Richard Grant
Chairman

David Maxted
.....
David Maxted
Church Treasurer

The notes on pages 14 to 22 form part of these financial statements

1 Accounting policies

a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the national cost of living crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

b) Income from donations are included when these are receivable, except as follows:
i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line
Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment and repayments received.

f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1 Accounting policies (*continued*)

h) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds form a part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

k) 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.

2 Income from: Donations

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2023**
	£	**£**	**£**
General offerings	126,618	9,032	135,650
Income tax refunds	21,881	-	21,881
	148,499	9,032	157,531

Prior year comparative	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2022**
	£	**£**	**£**
General offerings	94,003	10,884	104,887
Income tax refunds	17,698	-	17,698
Legacies	307	-	307
	112,008	10,884	122,892

3 Income from: charitable activities

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2023**	Total Funds 2022
	£	**£**	**£**	£
Event income	1,992	1,481	3,473	115
	1,992	1,481	3,473	115

Income from charitable activities in the prior year was unrestricted.

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Lettings	1,557	-	1,557	1,815
Miscellaneous income	1,011	-	1,011	21
	2,568	-	2,568	1,836

Income from other trading activities in the prior year was unrestricted.

5 Expenditure on: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants for Christian work (see note 6)	14,658	-	14,658	15,328
Church workers	85,291	-	85,291	63,214
Youth expenditure	1,327	-	1,327	774
Speakers' expenses and gifts	2,882	-	2,882	3,034
Training	111	-	111	132
Event expenses	4,026	3,593	7,619	10,718
Support costs				
Church workers expenses	370	-	370	137
Maintenance and cleaning	8,627	-	8,627	9,731
Insurance	3,174	-	3,174	2,954
Rates, heat and light	10,168	-	10,168	4,159
Stationery and postage	3,699	-	3,699	3,148
Professional fees	1,546	-	1,546	1,039
Equipment	546	1,453	1,999	1,641
Depreciation	3,080	-	3,080	3,350
Donations	5,000	8,146	13,146	5,100
Miscellaneous	711	-	711	1,554
Governance costs (see note 7)	1,970	-	1,970	1,414
	147,186	13,192	160,378	127,427

In the prior year £6,695 of event expenses and £770 of Church Workers expenditure was restricted. All remaining expenditure was unrestricted.

6 Analysis of Grants

	Total 2023 £	Total 2022 £
To Institutions		
Cowen	2,160	3,180
Gloucester City Mission	1,860	1,860
IFES	1,320	1,320
Mission Possible	2,160	2,660
Operation Mobilisation - Nick Morton	2,160	2,160
Scripture Union & Lagger Camps	600	1,070
To Individuals	4,398	3,078
	14,658	15,328

All grants payable in the current and prior year were unrestricted.

7 Governance costs

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2023 £**	Total Funds 2022 £
Independent examiner's fees	1,896	-	1,896	1,344
Trustee meeting expenses: 1 trustees (2022: 1)	74	-	74	70
	1,970	-	1,970	1,414

Governance costs in the prior year were unrestricted.

8 Net income/(expenditure)

This is stated after charging

	2023 £	2022 £
Depreciation	3,080	3,350
Independent Examiner's fee:		
- for independent examination	852	948
- for accounts preparation	1,044	774
- Under/(over) accruals in prior year	-	(378)
- for other services	144	144

9 Staff costs and numbers

The aggregate staff costs were

	2023	2022
	£	£
Wages and salaries	75,370	56,827
Social security costs	1,691	67
Pension costs	6,720	4,941
	83,781	61,835

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 4 (2022: 3).

The total aggregate employment benefits received by key management personnel were £46,800 (2022: £43,559).
Aggregate donations from Trustees, key management personnel and other related parties were £10,295 (2022: £7,020).

10 Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income from:			
Donations	112,008	10,884	122,892
Charitable activities	115	-	115
Other trading activities	1,836	-	1,836
Investments	1,232	-	1,232
Total income	115,191	10,884	126,075
Expenditure on:			
Charitable activities	119,962	7,465	127,427
Total Expenditure	119,962	7,465	127,427
Net income/(expenditure) and	(4,771)	3,419	(1,352)
Transfers between funds	-	-	-
Net movement in funds	(4,771)	3,419	(1,352)
Total funds at 1 September 2021	988,800	29,595	1,018,395
Total funds at 31 August 2022	984,029	33,014	1,017,043

11 Taxation

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

12 Tangible fixed assets

	Property	Equipment	Total
	£	£	£
Cost			
At 1 September 2022	700,000	25,365	725,365
At 31 August 2023	700,000	25,365	725,365
Depreciation			
At 1 September 2022	-	22,285	22,285
Charge for the year	-	3,080	3,080
At 31 August 2023	-	25,365	25,365
Net book value			
At 31 August 2023	700,000	-	700,000
At 31 August 2022	700,000	3,080	703,080

13 Programme related investments

	£
At 1 September 2022	30,000
At 31 August 2023	30,000
Included within:	
Fixed assets	30,000

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

14 Debtors

	2023	2022
	£	£
Gift Aid debtor	6,001	4,381
	6,001	4,381

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,896	1,722
	1,896	1,722

16 Movements in funds

As at 31 August 2023

	At 1 Sep 2022 £	Income £	Expenditure £	Transfers £	At 31 Aug 2023 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	3,694	1,517	(3,593)	-	1,618
Cowen Church	-	321	(321)	-	-
Orphanage	-	2,090	(2,090)	-	-
Earthquake	-	5,435	(5,735)	300	-
Defibrator	-	1,150	(1,453)	303	-
	33,014	10,513	(13,192)	603	30,938
Unrestricted Funds					
General funds	784,029	155,000	(147,186)	(603)	791,240
Redevelopment fund	200,000	-	-	-	200,000
	984,029	155,000	(147,186)	(603)	991,240
Total funds	1,017,043	165,513	(160,378)	-	1,022,178

As at 31 August 2022

	At 1 Sep 2021 £	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	-	7,244	(3,550)	-	3,694
Africa Equipment	275	-	(275)	-	-
Adelina Wedding	-	770	(770)	-	-
Bulgaria	-	220	(220)	-	-
Ukraine	-	2,650	(2,650)	-	-
	29,595	10,884	(7,465)	-	33,014
Unrestricted Funds					
General funds	788,800	115,191	(119,962)	-	784,029
Redevelopment fund	200,000	-	-	-	200,000
	988,800	115,191	(119,962)	-	984,029
Total funds	1,018,395	126,075	(127,427)	-	1,017,043

Purpose of restricted funds:

Box of Hope
This fund represents gifts received for the purpose of food packages for disadvantaged families over the summer holiday and half term with the expectation to continue over the Christmas holidays.

16 Movements in funds (*continued*)

Abbey Project
This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. The lease and construction on the site at Lobleys Drive is not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity.

Africa Equipment
This fund represents funds raised to buy equipment for a disabled child in Africa.

Adelina Wedding
These were funds collected and then given to a church member who was leaving to get married.

Bulgaria
These were funds collected for a mission trip that our church undertook in Bulgaria.

Ukraine
These were funds collected soon after the invasion and were passed onto two organisations who had the ability to help Ukrainians.

Redevelopment Fund
Funds set aside by the trustees towards the future redevelopment costs of the church premises.

Cowen Church
Funds to help build a church in Spain being organised by one of our mission partners, Douglas Cowen.

Orphanage
Funds raised for an orphanage in Benin.

Earthquake
Funds raised following the earthquake in Turkey/Syria.

Defibrator
Grant received for a portable defibrillator which has been installed outside the church.

17 Analysis of net assets between funds

As at 31 August 2023	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Box of Hope	-	1,618	1,618
	-	30,938	30,938
Unrestricted Funds			
General funds	730,000	61,240	791,240
Designated funds	-	200,000	200,000
Total funds	730,000	292,178	1,022,178

The free reserves of the charity as at 31 August 2023 are £61,240

17 Analysis of net assets between funds (*continued*)

As at 31 August 2022	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Box of Hope	-	3,694	3,694
	-	33,014	33,014
Unrestricted Funds			
General funds	733,080	50,949	784,029
Designated funds	-	200,000	200,000
Total funds	733,080	283,963	1,017,043

The free reserves of the charity as at 31 August 2022 are £50,949

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

19 Related party transactions

No related party transactions occurred in the year or the prior year other than stated elsewhere in the financial statements.

20 Donation of assets and liabilities

On 25 July 2019 a new CIO called Abbey Church CIO was registered with the Charity Commission (registration number 1182579). The CIO has the same objectives as the unincorporated charity. On 1 September 2019 , the Trustees of Hillview Evangelical Church gifted the charitable activity and assets relating to the Abbey Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that Hillview Evangelical Church gifted over an agreed sum of £201,717 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Cash in hand and on deposit	201,717
Funds:	
Unrestricted general funds	201,717

The total asset transfer amounts to £231,037, the difference of £29,320 relates to the Abbey Project restricted fund. Hillview Evangelical Church has applied for the funds to be derestricted by the Charity Commission, once the approval has been granted the funds will be transferred to Abbey Church CIO.

HILLVIEW EVANGELICAL CHURCH

England & Wales - Charity number 1115938

Accounts

HILLVIEW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

31 AUGUST 2022

Company Registration Number 5899178

Charity Number 1115938

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2022

CONTENTS **PAGE**

Reference and administrative details of the Charity and its advisors	**1**
Trustees' annual report	**2 - 11**
Independent examiner's report to the trustees	**12**
Statement of financial activities (including income and expenditure account)	**13**
Balance sheet	**14**
Notes to the financial statements	**15 to 23**

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2022

Status
Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8th August 2006.

Trustees
The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr S J Mortin*
Mr R J Grant [Chairman]***
Mr S R Bennett
Mrs M Burness (until 22nd March 2022)
Mr G P Dancy
Mrs H K Ducker
Mrs P Maxted

* Elder
*** Member of the Finance Committee

Registered Office
26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff
Mr S P Duan
Mrs L A Dinwoodie
Mrs N Webber

Hillview Evangelical Church's Agents and Advisors

Independent examiner:	Joshua Kingston BSc ACA, Burton Sweet Chartered Accountants, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR
Bankers:	Natwest, 21 Eastgate Street, Gloucester, GL1 1NH CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors:	Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2022

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2022. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

AIMS, OBJECTIVES AND ACTIVITIES

Objects
The Charity, through Hillview Evangelical Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

Aims
Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of the community it serves, endeavouring to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church is located to other parts of the UK, as well as overseas.

Strategy and Key Objectives
The programmes of the church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

Activities
When planning the programmes and range of activities for the church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the church's website, www.hillviewchurch.net. One of the aims of on-going monitoring and reviews is to make the services and activities, as appropriate, more accessible to the community the church serves. Covid-19 restrictions were lifted prior to the start of the reporting year, but sensible precautions such as ensuring good ventilation and requesting members to self-test prior to attending services and events remained in place. The number of people attending services and activities in person, particularly during the early part of the reporting period, was impacted by the remaining risk of Covid-19 so the streaming of services via Zoom continued so as to enable those reticent about returning in person to participate. Further detail is contained in subsequent sections of the report.

Volunteers and other supporters
As with any church of the type of Hillview, the viability and sustainability of the programme is almost entirely dependent upon members who give voluntarily and consistently of their time. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of the church, enabling it to achieve the Objects of the Charity.

ACHIEVEMENTS & PERFORMANCE

Building and Facilities
The Church building consists of a flexible range of facilities which enables the needs of a wide range of activities for both the church and the community to be met. The Support Ministry Team continues to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects. No further activity took place to consider possible expansion of the building, although a significant amount of refurbishment and redecoration took place during the review period.

As reported last time the construction of five 'sheltered accommodation' bungalows by Gloucester City Homes, the owner of the land adjacent to the church, has resulted in a reduction of parking for use during services and church activities. The church leadership has therefore continued efforts to encourage members to reduce car usage when coming to church, especially on a Sunday morning, so as to avoid causing problems over parking in the local area. The church has also engaged with the residents of the new bungalows, who are our close neighbours.

Church Life
Reference to the church's website will demonstrate that the programmes provide opportunities for members to engage in worship, prayer, learning and serving so as to be able to give expression to their Christian faith. Serving opportunities include involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

Indicators of a healthy church include:

- Newcomers becoming part of the church
- People volunteering to use their gifts and abilities to meet the needs of the church and its work in the community
- Working together with other churches, particularly in the area where the church is located.
- Reviewing and adapting community services to meet current needs

The church also aims to meet the needs of individuals and families at key stages of life - in the dedication of young children, baptism of adults, mainly young, who have shown evidence of mature faith, couples getting married and with families who lose loved ones, seeking to support them in times of both joy and sadness.

Training relevant to the ministry in which people serve (e.g. Children, Youth, Leadership etc.) is provided either through in-house courses tailored to specific needs, or by people attending training arranged by specialist organisations. The church has procedures in place to ensure that any member serving in a role that requires vetting has a valid DBS certificate, and these procedures have been maintained throughout despite Covid-19. The trustees review the safeguarding policy annually and ensure training in relevant procedures takes place.

Simon Duan, employed as Pastor Teacher at Hillview Church from 1 September 2015, has continued to make a significant positive impact on the life and ministry of the church. He works closely with the other Elders, as well as with Ministry Team Leaders.

There were four Elders leading the Hillview fellowship during the reporting period. The arrangement by which the Elders are supported in their decision making by a group comprising some of the Ministry Team Leaders has continued to function effectively, so that the trustees remain confident that the operation of the church is effectively managed.

Impact of Covid-19
The various regimes imposed by the Government in order to mitigate the effects of Covid-19 were relaxed prior to the start of the reporting period. Sunday services with church members attending in person were re-established, but the service was streamed via 'Zoom' to accommodate anyone who was unwell, or shielding, or had not yet become comfortable attending gatherings.
The trustees are satisfied that all reasonable efforts were made to strike a balance between the benefit of using the church buildings, and the risk associated with Covid-19 transmission. So far as the trustees are aware no instance of transmission of the virus took place during activities at the church. Children's and youth activities were also resumed. The leadership recognised the need to maintain contact with church members who do not feel comfortable with attending gatherings in person, with particular emphasis on those who were classed as vulnerable due to age or infirmity so as to provide support as necessary.

Pastoral Care
Pastoral care is provided primarily through the Grow ministry team, which includes small group leaders. Elders are also involved in this area.

The church aims to meet people at their point of need, whether spiritual, physical or emotional, the nature of care ranging from practical help to visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested. The removal of Covid-19 restrictions enabled visiting in person to be resumed, it having been constrained during much of the previous year due to Covid-19.

Evangelism and Mission
The church is committed to evangelism and mission, both of which feature significantly in the life of the church.

The church aims to run a variety of specialist 'short courses' each year, which enable the Christian faith to be explained in depth via small group sessions. Hillview continued its collaboration with Abbey Church to run a series of meetings in person and via Zoom under the title of 'Life Matters', which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, the church has identified specific individuals and organisations it wishes to support. The nature of this support is mainly by prayer and finance, with some 12.2% of total church income being allocated for this purpose, which is a marginal increase on 11.9% last time. A World Vision Team maintains contact with those supported, so that the church is kept informed of them and their work, as well as knowing how the financial support given is being utilised. The World Vision Team also periodically reviews the

recipients of support, and if they consider it appropriate recommend to the leadership any changes in recipients of support.

Such organisations, amongst others, include:

- Scripture Union – this organisation works with children and young people throughout the UK and overseas. Steve Hutchinson, who is a retired SU Development Worker, is an Elder of Hillview which provides a particular link with them. The Hillview building is used for meetings run by SU for young people across the local area, and the 'Lagger' summer camps for children are run by SU at a venue in Gloucestershire. Some of the campers are the children of Hillview members, and members of Hillview Church, along with people from other churches, take leadership roles and serve on the teams of those camps.

- Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country, many of whose circumstances have worsened due to periods of extreme weather.

- Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has over the last few years substantially expanded the scope of its activities, together with a matching increase in staffing and resources. Some activities are arranged in conjunction with other organisations in the City of Gloucester who have expertise and whose members are willing to work with the homeless.

Community
Children's and Youth work are an important feature of the church's ministry, with a team of volunteers responsible for each area. Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and clubs for children and young people of all ages. Some of our young people took part in an Alpha Course which took place on Sunday evenings at the Anglican church of St Lawrence. A total in the region of 100 children and young people normally engage with these activities each week. In April of the reporting year the church appointed a Family worker, working 4 days a week. This has significantly enhanced our support not only to families within the church but also to those with whom we come into contact. Our family worker has also supported a number of families in obtaining financial and practical support, through church members and through secular organisations that support families in need.

Our regular midweek children's activities include a weekly Mum's and Toddlers group. The group meets for 90 minutes and is well structured to include areas for babies, craft, role-play, puzzles and ride-ons. There is also a time for the whole group to enjoy snacks, singing and stories. The group caters for up to 40 children plus their parent/carer.

Kidzone and Chill Out Zone met for an hour on Tuesday evenings for children in year 2-5. Here songs, crafts, games, Bible stories and quizzes are enjoyed. At Christmas 2021 each child was given the opportunity to have a role in the church's Nativity service which took place on the Sunday before Christmas, and to which families were invited.

Some of these volunteers have experience of working with children and young people as part of

their present or former employment. An example of the activities is sessions organised in the summer by the Family Worker, and run by the organisation 'Sportily'.

A number of church activities are arranged specifically for men and women separately, for those attending church and from the community. These include regular events, such as a curry and quiz evening for men, as well as events that have a specific appeal to women.

A group of quilters meets on a Monday morning; the membership of this group is drawn both from church members and from those in the local community who are interested in the activity.

A group meets on alternate Mondays for Short-Mat Bowls, the membership of which is also drawn from the local community as well as from the church itself. There is a 'coffee and cake morning' held on the first Wednesday of each month, which is intended mainly for those of retirement age. The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves.

The premises the Charity owns and in which the church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the needs of the community for such activities as private use by those associated with the church for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, as well as being hired on a more commercial basis by for-profit organisations.

The church leadership has recognised that there is a considerable number of people in the community we serve who, for various reasons, are subject to particular hardship. An initiative called 'Box of Hope' which was set up during the previous year to provide support has continued. This activity comprises the assembly and delivery of boxes containing food and other essentials to households who have been identified (primarily via local schools) as being in need of support during school holidays. The church has also worked in partnership with an organisation "Sportily" to provide lunch as activities to families during school holidays under local council schemes.

Cooperation with other Churches and Christian Organisations
In addition to the on-going cooperation with other churches in the community, there is also cooperation with other Christian organisations, as follows:

- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established. These activities had been paused for much of the time prior to the period under review due to Covid-19, and were steadily re-instated once the Covid-19 restrictions were lifted.
- Church leaders have met with other Church leaders in Gloucester on a monthly basis to share and pray together.

FUTURE PLANS

The Charity will continue to monitor the effectiveness of its programmes and implement such measures as are thought necessary to develop the Church in line with its Objects. In particular:

- it will continue to explore the opportunity to develop the facilities owned by the church, to enable it to be more effective in fulfilling its aims and objectives. This is discussed further in the Finance section below.
- It will be open to ways that the Objects of the Charity can be furthered, for example by planting another church in a different part of Gloucester.
- It has recruited a family worker to enhance its work among families in the church and the community.
- It intends to continue with Box of Hope as there is still significant need among families in the community.

FINANCIAL REVIEW & RESULTS

The Financial Statements show that total income for the Charity for the year was £126,075, compared with £130,538 the previous year, of which the great majority (£122,892) took the form of donations from church members. The donations figure includes tax refund of £17,698 through the Gift Aid system. The reduction in income was in part due to some people leaving the church, but also due to the impact of Covid-19 on the income of some members. We discontinued cash collections during the period of Covid-19 restrictions and have not re-instated them, but this was done in a managed way so that the few members giving in cash have converted to other methods. From note 2 it is encouraging to see that 14.4% (£17,698) of income from donations (£122,892) was received as tax refunds from the Government; although this was slightly less than the previous year's figure of £21,126 (16.7% of donations) it remains that case that the great majority of general offerings are given in a tax efficient manner.

Note 3 to the accounts show event income of only £115, compared to £2,457 in the previous year. This was due to a reduction in hiring for events, as organisations either cut back on their activities or chose alternative venues. Other trading activities, however, had recovered to £1,836 compared to £161 last time, principally due to the easing of Covid-19 restrictions.

Expenditure in relation to charitable activities (note 5) was £127,427 compared with £116,738 last time, representing an increase of 9%. This included restricted funds of £7,465 (2021:£3,810) which are detailed in note 16 of the financial statements. There is a reasonable degree of consistency between most expenditure categories year on year.

Note 6 records that the Hillview fellowship was pleased to grant £15,328 in support of missionary works in the UK and around the world. This was marginally less in total than last time, but represented a marginally higher proportion of income at 12.2%.

Total funds held by the charity as at 31 August 2022 as shown in the accounts were just over £1m. Approximately £733k are illiquid, as this comprises the historic valuation of the Hillview Church site and premises; the balance is predominantly held as cash. The trustees agreed in the previous year to designate £200,000 of general reserves to a fund that is being set aside to facilitate the redevelopment of the church premises at Hillview; no large scale activity has taken

place, but redecoration and refurbishment of parts of the building has been carried out which has significantly improved the ambience of the areas used for worship and other gatherings. In addition general maintenance and upkeep of the facilities and equipment has continued so that the objects of the charity can continue to be met.

The trustees have continued their efforts to work in collaboration with Abbey Church to unwind the restricted fund position. These funds relate to the now abandoned Abbey Project, but cannot be transferred to the now independent Abbey CIO until the donors have been contacted and have advised whether they wish the funds to be returned, or whether they are willing for them to be retained for the use of Abbey Church as they see fit. These restricted funds continue to stand at £29,320 at the year end, as with the previous year end. Despite considerable effort by ourselves and members of the Abbey CIO we have been unable to trace any of the outstanding donors making up the £29,320, so during the year under review a concerted effort has been made to resolve this matter with the Charity Commission. Progress is being made, but this effort remains ongoing.

There are also restricted funds amounting to £3,694 held for the Box of Hope initiative which was described in the Community section on page 6.

Reserves Policy
The trustees current Reserves Policy is that they would like the Charity to hold free reserves of at least £35,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves gives the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The undesignated free reserves held at the year-end are £50,949, compared with £52,370 last time (note 17 to the accounts). This comfortably meets the £35k required by the reserves policy, and in addition the £200k designated for building improvements can for the immediate future be regarded as fungible in terms of its application to running costs if this should prove necessary. The level of reserves compared to operating expenditure is due to the intention of the church leadership to undertake as yet unspecified work to upgrade the building in due course.

Investment powers
Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure
The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to a body of Elders, supplemented by individuals with particular responsibility for key activities within the church.

Hillview Church does not have an employed Youth Worker so the youth work is led by church members who are suitably qualified for their roles and are willing to assist on a voluntary basis.

The church has employed a Family Worker during the review period, to work with families within the church, and within the community served by the church.

The church employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the church.

Committees
In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for the Church and the Charity. The committee proposes the annual budget following consultation with the church leadership, and it is then approved by the Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

Trustee selection, appointment and competence
Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prior to appointment prospective Trustees meet with nominated Trustees for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is a suitable induction process for new Trustees when they receive a manual of appropriate documentation.

Before making an appointment the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

Networks and other relationships
Hillview Church is a member of the Evangelical Alliance [UK].

The church also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's Purse, and various other mission agencies. Hillview church premises are made available for hire at a preferential rate to local organisations such as Foster Carers groups, and Listening Post which is a counselling organisation.

The church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone: eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

Risk Management
The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary from the procedures in place.

The arrangements in place enabled the safeguarding requirements to be met. The trustees have paid particular attention to ensuring that their duties under GDPR are being properly performed.

Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

Approved by the trustees and signed on their behalf by:

…… Date: 21 March 2023
Richard Grant [Chairman]

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2022

Independent examiner's report to the trustees of Hillview Evangelical Church ('the Company')

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

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.

Joshua Kingston BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 21 March 2023

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations	**2**	112,008	10,884	122,892	126,200
Charitable activities	**3**	115	-	115	2,457
Other trading activities	**4**	1,836	-	1,836	161
Investments		1,232	-	1,232	1,720
Total income		115,191	10,884	126,075	130,538
Expenditure on:					
Charitable activities	**5**	119,962	7,465	127,427	116,738
Total expenditure		119,962	7,465	127,427	116,738
Net income/(expenditure)	**8**	(4,771)	3,419	(1,352)	13,800
Transfers between funds	**16**	-	-	-	-
Net movement in funds		(4,771)	3,419	(1,352)	13,800
Total funds at the start of the year	**16**	988,800	29,595	1,018,395	1,004,595
Total funds at the end of the year	**16**	984,029	33,014	1,017,043	1,018,395

The charity has no recognised gains and losses other than the results for the period as set out above

All of the activities of the charity were classed as continuing up to the point when assets, liabilities etc. were transferred to Abbey Church CIO. See note 20.

The comparative Statement of Financial Activities is shown in note 10

The notes on pages 15 to 23 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	**12**	703,080	706,430
Programme related investments	**13**	30,000	30,000
		733,080	736,430
Current assets			
Debtors	**14**	4,381	4,580
Cash at bank and in hand		281,304	280,994
		285,685	285,574
Creditors : Amounts falling due within one year	**15**	(1,722)	(3,609)
Net current assets		283,963	281,965
Net assets		1,017,043	1,018,395
Funds			
Restricted funds	**17**	33,014	29,595
Unrestricted funds			
General funds	**17**	784,029	788,800
Designated funds	**17**	200,000	200,000
		1,017,043	1,018,395

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 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 in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on 21 March 2023 and are signed on their behalf by:

.....	.....
Richard Grant	David Maxted
Chairman	Church Treasurer

Company registration number: 05899178

The notes on pages 15 to 23 form part of these financial statements

1 Accounting policies

a) The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 (or Companies Act 2006) and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 and national cost of living crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

b) Income from donations are included when these are receivable, except as follows:
i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line
Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment and repayments received.

f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1 Accounting policies (*continued*)

h) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds form a part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

h) 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.

2 Income from: Donations

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2022**
	£	**£**	**£**
General offerings	94,003	10,884	104,887
Income tax refunds	17,698	-	17,698
Legacies	307	-	307
	112,008	10,884	122,892

Prior year comparative	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2021**
	£	**£**	**£**
General offerings	103,145	1,929	105,074
Income tax refunds	21,126	-	21,126
	124,271	1,929	126,200

3 Income from: charitable activities

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2022**	Total Funds 2021
	£	**£**	**£**	£
Event income	115	-	115	2,457
	115	-	115	2,457

Income from charitable activities in the prior year was unrestricted.

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Lettings	1,815	-	1,815	153
Miscellaneous income	21	-	21	8
	1,836	-	1,836	161

Income from other trading activities in the prior year was unrestricted.

5 Expenditure on: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Grants for Christian work (see note 6)	15,328	-	15,328	15,524
Church workers	62,444	770	63,214	51,439
Youth expenditure	774	-	774	368
Speakers' expenses and gifts	3,034	-	3,034	3,000
Training	132	-	132	385
Event expenses	4,023	6,695	10,718	11,176
Support costs				
Church workers expenses	137	-	137	1,563
Maintenance and cleaning	9,731	-	9,731	8,108
Insurance	2,954	-	2,954	2,865
Rates, heat and light	4,159	-	4,159	4,840
Stationery and postage	3,148	-	3,148	2,445
Professional fees	1,039	-	1,039	1,280
Equipment	1,641	-	1,641	1,883
Depreciation	3,350	-	3,350	3,350
Donations	5,100	-	5,100	5,800
Miscellaneous	1,554	-	1,554	699
Governance costs (see note 7)	1,414	-	1,414	2,013
	119,962	7,465	127,427	116,738

In the prior year £3,810 of event expenses expenditure was restricted. All remaining expenditure was unrestricted.

6 Analysis of Grants

	Total 2022 £	Total 2021 £
To Institutions		
Banderkelie	918	944
Cowen	2,160	2,160
Gloucester City Mission	1,860	1,860
IFES	1,320	1,320
Mission Possible	2,660	2,160
Operation Mobilisation - Nick Morton	2,160	2,160
Patching Zambia	2,160	2,160
Scripture Union & Lagger Camps	1,070	2,160
To Individuals	1,020	600
	15,328	15,524

All grants payable in the current and prior year were unrestricted.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent examiner's fees	1,344	-	1,344	1,950
Trustee meeting expenses: 1 trustees (2021: 2)	70	-	70	63
	1,414	-	1,414	2,013

Governance costs in the prior year were unrestricted.

8 Net income/(expenditure)

This is stated after charging

	2022 £	2021 £
Depreciation	3,350	3,350
Independent Examiner's fee:		
- for independent examination	948	1,070
- for accounts preparation	774	880
- Under/(over) accruals in prior year	(378)	-
- for other services	144	144

9 Staff costs and numbers

The aggregate staff costs were

	2022	2021
	£	£
Wages and salaries	56,827	46,759
Social security costs	67	6
Pension costs	4,941	4,205
	61,835	50,970

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 3 (2021: 2).

The total aggregate employment benefits received by key management personnel were £43,559 (2021: £42,347).
Aggregate donations from Trustees, key management personnel and other related parties were £7,020 (2021: £7,545).

10 Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Donations	124,271	1,929	126,200
Charitable activities	2,457	-	2,457
Other trading activities	161	-	161
Investments	1,720	-	1,720
Total income	128,609	1,929	130,538
Expenditure on:			
Charitable activities	116,738	-	116,738
Total Expenditure	116,738	-	116,738
Net income/(expenditure) and	11,871	1,929	13,800
Transfers between funds	(400)	400	-
Net movement in funds	11,471	2,329	13,800
Total funds at 1 September 2020	973,519	31,076	1,004,595
Total funds at 31 August 2021	984,990	33,405	1,018,395

11 Taxation

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

12 Tangible fixed assets

	Property	Equipment	Total
	£	£	£
Cost			
At 1 September 2021	700,000	25,365	725,365
At 31 August 2022	700,000	25,365	725,365
Depreciation			
At 1 September 2021	-	18,935	18,935
Charge for the year	-	3,350	3,350
At 31 August 2022	-	22,285	22,285
Net book value			
At 31 August 2022	700,000	3,080	703,080
At 31 August 2021	700,000	6,430	706,430

13 Programme related investments

	£
At 1 September 2021	30,000
At 31 August 2022	30,000
Included within:	
Fixed assets	30,000

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

14 Debtors

	2022	2021
	£	£
Gift Aid debtor	4,381	4,580
	4,381	4,580

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,722	1,950
Social Security	-	1,659
	1,722	3,609

16 Movements in funds

As at 31 August 2022

	At 1 Sep 2021 £	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	-	7,244	(3,550)	-	3,694
Africa Equipment	275	-	(275)	-	-
Adelina Wedding	-	770	(770)	-	-
Bulgaria	-	220	(220)	-	-
Ukraine	-	2,650	(2,650)	-	-
	29,595	10,884	(7,465)	-	33,014
Unrestricted Funds					
General funds	788,800	115,191	(119,962)	-	784,029
Redevelopment fund	200,000	-	-	-	200,000
	988,800	115,191	(119,962)	-	984,029
Total funds	1,018,395	126,075	(127,427)	-	1,017,043

As at 31 August 2021

	At 1 Sep 2020 £	Income £	Expenditure £	Transfers £	At 31 Aug 2021 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	1,756	1,054	(3,210)	400	-
Africa Equipment	-	875	(600)	-	275
	31,076	1,929	(3,810)	400	29,595
Unrestricted Funds					
General funds	773,519	128,609	(112,928)	(400)	788,800
Redevelopment fund	200,000	-	-	-	200,000
	973,519	128,609	(112,928)	(400)	988,800
Total funds	1,004,595	130,538	(116,738)	-	1,018,395

Purpose of restricted funds:

Abbey Project
This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. In the prior year the lease and construction on the site at Lobleys Drive was not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity.

16 Movements in funds (*continued*)

Box of Hope
This fund represents gifts received for the purpose of food packages for disadvantaged families over the summer holiday and half term with the expectation to continue over the Christmas holidays.

Africa Equipment
This fund represents funds raised to buy equipment for a disabled child in Africa.

Adelina Wedding
These were funds collected and then given to a church member who was leaving to get married.

Bulgaria
These were funds collected for a mission trip that our church undertook in Bulgaria.

Ukraine
These were funds collected soon after the invasion and were passed onto two organisations who had the ability to help Ukrainians.

Redevelopment Fund
During the year the Trustees agreed to designate £200,000 of general reserves towards the future redevelopment costs of the church premises.

17 Analysis of net assets between funds

As at 31 August 2022	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Box of Hope	-	3,694	3,694
	-	33,014	33,014
Unrestricted Funds			
General funds	733,080	50,949	784,029
Designated funds	-	200,000	200,000
Total funds	733,080	283,963	1,017,043

The free reserves of the charity as at 31 August 2022 are £51,058

As at 31 August 2021	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Africa Equipment	-	275	275
	-	29,595	29,595
Unrestricted Funds			
General funds	736,430	52,370	788,800
Designated funds	-	200,000	200,000
Total funds	736,430	281,965	1,018,395

The free reserves of the charity as at 31 August 2021 are £52,370.

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

19 Related party transactions

No related party transactions occurred in the year or the prior year other than stated elsewhere in the financial statements.

20 Donation of assets and liabilities

On 25 July 2019 a new CIO called Abbey Church CIO was registered with the Charity Commission (registration number 1182579). The CIO has the same objectives as the unincorporated charity. On 1 September 2019 , the Trustees of Hillview Evangelical Church gifted the charitable activity and assets relating to the Abbey Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that Hillview Evangelical Church gifted over an agreed sum of £201,717 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Cash in hand and on deposit	201,717
Funds:	
Unrestricted general funds	201,717

The total asset transfer amounts to £231,037, the difference of £29,320 relates to the Abbey Project restricted fund. Hillview Evangelical Church has applied for the funds to be derestricted by the Charity Commission, once the approval has been granted the funds will be transferred to Abbey Church CIO.

HILLVIEW EVANGELICAL CHURCH

England & Wales - Charity number 1115938

Accounts

HILLVIEW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

31 AUGUST 2021

Company Registration Number 5899178

Charity Number 1115938

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2021

CONTENTS **PAGE**

Reference and administrative details of the Charity and its advisors	**1**
Trustees' annual report	**2 - 10**
Independent examiner's report to the trustees	**11**
Statement of financial activities (including income and expenditure account)	**12**
Balance sheet	**13**
Notes to the financial statements	**14 to 22**

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2021

Status
Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8th August 2006.

Trustees
The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr S J Mortin*
Mr R J Grant [Chairman]***
Mr S R Bennett
Mrs M Burness
Mr G P Dancy
Mrs H K Ducker
Mrs P Maxted (from 16th March 2021)
Mr T Lewis (resigned 4th January 2021)

* Elder [Hillview Church]
*** Member of the Finance Committee

Registered Office
26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff
Mr S P Duan
Mrs L A Dinwoodie

Hillview Evangelical Church's Agents and Advisors

Independent examiner:	Joshua Kingston BSc ACA, Burton Sweet Limited Chartered Accountants, The Clock Tower, 5 Farleigh Court, Old Weston Road Flax Bourton, Bristol BS48 1UR
Bankers:	Natwest, 21 Eastgate Street, Gloucester, GL1 1NH CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors:	Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2021

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2021. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

AIMS, OBJECTIVES AND ACTIVITIES

Objects
The Charity, through Hillview Evangelical Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

Aims
Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of the community it serves. These endeavour to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church is located to other parts of the UK, as well as overseas.

Strategy and Key Objectives
The programmes of the church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

Activities
When planning the programmes and range of activities for the church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the church's website, www.hillviewchurch.net. One of the aims of on-going monitoring and reviews is to make the services and activities, as appropriate, more accessible to the community the church serves. The number of people attending services and activities in person has been impacted by the Covid-19 restrictions in force; further detail is contained in subsequent sections of the report.

Volunteers and other supporters
As with any church of the type of Hillview, the viability and sustainability of the programme is almost entirely dependent upon members who give voluntarily and consistently of their time. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of the church, enabling it to achieve the Objects of the Charity.

ACHIEVEMENTS & PERFORMANCE

Building and Facilities
The Hillview Church building consists of a flexible range of facilities which enables the needs of a wide range of activities for both the church and the community to be met. The Support Ministry Team continues to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects. No further activity

took place to consider possible expansion of the building.

Gloucester City Homes, the owner of the land adjacent to the church, completed the construction of five 'sheltered accommodation' bungalows in the early part of the reporting period. A consequence of the work was a reduction of parking for use during services and church activities. The church leadership has therefore made efforts to encourage members to reduce car usage when coming to church, especially on a Sunday morning, so as to avoid causing problems over parking in the local area. The church has also engaged with the residents of the new bungalows, who are our close neighbours.

Church Life
Reference to the church's website will demonstrate that the programmes provide opportunities for members to engage in worship, prayer, learning and serving so as to be able to give expression to their Christian faith. Serving opportunities include involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

Indicators of a healthy church include:

- Newcomers becoming part of the church
- Young people going to university becoming involved in their Christian Union, with some in a leadership capacity
- People volunteering to use their gifts and abilities to meet the needs of the church and its work in the community
- Working together with other churches, particularly in the area where the church is located.

The church also aims to meet the needs of individuals and families at key stages of life - in the dedication of young children, with couples getting married and with families who lose loved ones, seeking to support them in times of both joy and sadness.

Training relevant to the ministry in which people serve (e.g. Children, Youth, Leadership etc.) is provided either through in-house courses tailored to specific needs, or by people attending training arranged by specialist organisations. The church has procedures in place to ensure that any member serving in a role that requires vetting has a valid DBS certificate, and these procedures have been maintained throughout despite Covid-19.

Simon Duan, employed as Pastor Teacher at Hillview Church from 1 September 2015, has continued to make a significant positive impact on the life and ministry of the church. He works closely with the other Elders, as well as with Ministry Team Leaders.

There were four Elders leading the Hillview fellowship during the reporting period. The arrangement by which the Elders are supported in their decision making by a group comprising some of the Ministry Team Leaders has continued to function effectively, so that the trustees remain confident that the operation of the church is effectively managed.

Impact of Covid-19
The various regimes imposed by the Government in order to mitigate the effects of Covid-19 impacted the operation of the church throughout the reporting period. Sunday services continued via 'Zoom' when attendance in person was not permitted. Once attendance in person was

permitted, a booking system was instituted and seating was set up to provide appropriate distancing between family groups. The use of Zoom software continued when the holding of services in person was permitted. This enabled the requirements for social distancing to be maintained, and also permitted the participation by those who felt uncomfortable about meeting in person, or who were shielding.

The trustees are satisfied that all reasonable efforts were made to strike a balance between the benefit of using the church buildings, and the risk associated with Covid-19 transmission. So far as the trustees are aware no instance of transmission of the virus took place during activities at the church. Other activities, including children's and youth, were similarly impacted, but the leadership recognised the need to maintain contact with church members, with particular emphasis on those who were classed as vulnerable due to age or infirmity so as to provide support as necessary. Those leading the Children's and Youth work have made substantial efforts to sustain the work during periods when in-person meetings were not possible, using virtual meetings held on-line.

The financial impact of Covid-19 is discussed in the section 'Financial Review and Results'.

Pastoral Care

Pastoral care is provided primarily through the Grow ministry team, which includes small group leaders. Elders are also involved in this area.

The church aims to meet people at their point of need, whether spiritual, physical or emotional, the nature of care ranging from practical help to visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested. Visiting has been constrained during much of the year due to Covid-19, and all interactions with church members have been strictly in accordance with Government rules in force at the time.

Evangelism and Mission
The church is committed to evangelism and mission, both of which feature significantly in the life of the church.

Normally the church aims to run a variety of specialist 'short courses' each year, which enable the Christian faith to be explained in small group sessions. Hillview continued its collaboration with Abbey Church to run a series of meetings via Zoom under the title of 'Life Matters', which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, the church has identified specific individuals and organisations it wishes to support. The nature of this support is mainly by prayer and finance, with some 11.9% of total church income being allocated for this purpose, which is a marginal increase on 11.3% last time. A World Vision Team maintains contact with those supported, so that the church is kept informed of them and their work, as well as knowing how the financial support given is being utilised. The World Vision Team also periodically reviews the recipients of support, and if they consider it appropriate recommend to the leadership any changes in recipients of support.

Such organisations, amongst others, include:

- Scripture Union – this organisation works with children and young people throughout the

UK and overseas. Steve Hutchinson, who was a SU Development Worker during the reporting period but subsequently retired, is an Elder of Hillview which provides a particular link with them. The Hillview building is used for meetings run by SU for young people across the local area. In normal times the 'Lagger' summer camps for children are run by SU at a venue in Gloucestershire. Some of the campers are the children of Hillview members, and members of Hillview Church, along with people from other churches, take leadership roles and serve on the teams of those camps. Due to Covid-19 restrictions the activities were limited this year to single day sessions.

- Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country, many of whose circumstances have been worsened by the onset of Covid-19.

- Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has over the last few years substantially expanded the scope of its activities. Some are arranged in conjunction with other organisations in the City of Gloucester who have expertise and whose members are willing to work with the homeless. Several members of the church volunteer in various roles.

Community

Children's and Youth work are an important feature in the weekly programme for the church. Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and clubs for children and young people of all ages. Youth activities also took place on Sunday evenings. A total in the region of 100 children and young people normally engage with these activities each week.

During the period of Covid-19 restrictions, Hillview provided weekly Sunday activities via Zoom aligned with morning service time for children and youth age 3 to 18.

Our regular midweek children's activities include a weekly Mum's and Toddlers group. The group meets for 90 minutes and is well structured to include areas for babies, craft, role-play, puzzles and ride-ons. There is also a time for the whole group to enjoy snacks, singing and stories. The group caters for up to 40 children plus their parent/carer. This group resumed meetings in June 2021, as soon as the easing of Covid-19 restrictions allowed.

Kidzone and Chill Out Zone met for an hour on Tuesday evenings for children in year 2-5. Here songs, crafts, games, Bible stories and quizzes are enjoyed. Some activities took place whilst the Covid-19 restrictions were reduced. At Christmas 2020 each child was given the opportunity to have a role in the church's Nativity service which took place on the Sunday before Christmas, and to which families were invited**.**

Hillview Youth weekly activity took place on Friday evenings in the summer months when Covid-19 restrictions were relaxed, and efforts were made to maintain contact with the young people when meeting in person was not permitted.

As there is currently no employed Youth Worker, the youth work at Hillview continues to be run by volunteers. Many of these volunteers have experience of working with children and young

people as part of their present or former employment.

A number of church activities are arranged specifically for men and women separately, for those attending church and from the community. These include regular events, such as a curry and quiz evening for men, as well as events that have a specific appeal to women. A group of quilters meets on a Monday morning; the membership of this group is drawn both from church members and from those in the local community who are interested in the activity. A group meets on alternate Mondays for Short-Mat Bowls, the membership of which is also drawn from the local community as well as from the church itself. The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves. As with other events the programme was impacted by Covid-19, so that no activities took place during periods of lock-down, but some activities were possible with appropriate precautions towards the end of the reporting period when restrictions were reduced.

The premises the Charity owns and in which the church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the needs of the community for such activities as private use by those associated with the church for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, a local childcare charity, as well as being hired on a more commercial basis by for-profit organisations. As with other activities these were impacted by Covid-19 restrictions for much of the reporting year, but there was a considerable increase in usage near the end of the reporting period as Covid-19 restrictions eased.

The church leadership has recognised that there is a considerable number of people in the community we serve who are subject to particular hardship, some specifically due to Covid-19. Two particular initiatives, 'Box of Hope' and 'Freezer of Love' have been set up to provide support. The former activity comprises the assembly and delivery of boxes containing food and other essentials to households who have been identified (primarily via local schools) as being in need of support. The latter was a scheme pioneered by The Long Table charity to respond to needs during Covid restrictions, whereby frozen, pre-cooked meals are available for collection from the church at specified times so as to cater for people who have difficulty preparing meals, or who need variety in their diet.

Cooperation with other Churches and Christian Organisations
In addition to the on-going cooperation with other churches in the community, there is also cooperation with other Christian organisations, as follows:

- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established. These activities were paused for much of the period due to Covid-19, but some activities, notably the 'Nativity on a lorry' carol singing tour around the neighbourhood was able to take place owing to its being an outdoor activity.
- Church leaders have met with other Church leaders in Gloucester on a monthly basis to share and pray together.

FUTURE PLANS

The Charity will continue to monitor the effectiveness of its programmes and implement such

measures as are thought necessary to develop the Church in line with its Objects. In particular:

- it will continue to explore the opportunity to develop the facilities owned by the church, to enable it to be more effective in fulfilling its aims and objectives. This is discussed further in the Finance section below.
- It will be open to ways that the Objects of the Charity can be furthered, for example by planting another church in a different part of Gloucester.
- It is in the process of recruiting a family worker to enhance its work among families in the church and the community.
- It intends to continue with Box of Hope as there is still significant need among families in the community.

FINANCIAL REVIEW & RESULTS

The Financial Statements show that total income for the Charity for the year was £130,538, of which the great majority (£126,200) took the form of donations from church members, compared with £142,330 the previous year. The donations figure includes tax refund of £21,126 through the Gift Aid system. This reduction was in part due to some people leaving the church, but also due to the impact of Covid-19 on the income of some members, and the lack of opportunity to take cash collections. From note 2 it is encouraging to see that 16.7% (£21,126) of income from donations (£126,200) was received as tax refunds from the Government, showing that the great majority of general offerings are given in a tax efficient manner.

Notes 3 and 4 to the accounts show event income of just under £2,500, and very little from other trading activities; the latter being due to Covid-19 restrictions.

Expenditure in relation to charitable activities (note 5) was £116,738, including restricted funds of £3,210 given for Box of Hope. There is a reasonable degree of consistency between most expenditure categories year on year. The biggest notable exception are Outreach expenses which were £11,176 compared to £5,985 in the previous year (note 5), This was mainly attributable to the greater amount of activity in the ‘Box of Hope’ and ‘Freezer of Love’ initiatives intended to bring relief to those undergoing hardship under the present circumstances surrounding the Covid-19 pandemic.

Note 6 records that the Hillview fellowship was pleased to grant £15,524 in support of missionary works in the UK and around the world. This was marginally less in total than last time, but represented a marginally higher proportion of income at 11.9%.

Total funds held by the charity as at 31 August 2021 as shown in the accounts were just over £1m. Approximately £740k are illiquid, as this comprises the historic valuation of the Hillview Church premises; the balance is predominantly held as cash. The trustees agreed in the previous year to designate £200,000 of general reserves to a fund that is being set aside to facilitate the redevelopment of the church premises at Hillview; no progress has been made with this activity, primarily due to the Covid-19 situation. Maintenance and upkeep of the existing building has, however, continued so that the objects of the charity can continue.

The trustees have continued their efforts to work in collaboration with Abbey Church to unwind the restricted fund position. These funds relate to the now abandoned Abbey Project, but cannot

be transferred to the now independent Abbey CIO until the donors have been contacted and have advised whether they wish the funds to be returned, or whether they are willing for them to be retained for the use of Abbey Church as they see fit. These restricted funds continue to stand at £29,320 at the year end, as with the previous year end. Despite considerable effort by ourselves and members of the Abbey CIO we are unable to trace any of the outstanding donors making up the £29,320. In the coming year a concerted effort will be made to resolve this matter with the Charity Commission.

Reserves Policy

The trustees current Reserves Policy is that they would like the Charity to hold free reserves of at least £35,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves gives the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The undesignated free reserves held at the year-end are £52,370, compared with £33,739 last time (note 17 to the accounts). This comfortably meets the £35k required by the reserves policy, and in addition the £200k designated for building improvements can for the immediate future be regarded as fungible in terms of its application to running costs if this should prove necessary. The level of reserves compared to operating expenditure is due to the intention of the church leadership to undertake building work.

Investment powers
Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure
The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to a body of Elders, supplemented by individuals with particular responsibility for key activities within the church.

Hillview Church does not have an employed Youth Worker so the youth work is led by church members who are suitably qualified for their roles and are willing to assist on a voluntary basis.

The church employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the church.

Committees
In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for the Church and the Charity. The committee

proposes the annual budget following consultation with the church leadership, and it is then approved by the Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

Trustee selection, appointment and competence
Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prior to appointment prospective Trustees meet with nominated Trustees for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is a suitable induction process for new Trustees when they receive a manual of appropriate documentation.

Before making an appointment the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

Networks and other relationships

Hillview Church is a member of the Evangelical Alliance [UK].

The church also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's Purse, and various other mission agencies. Hillview church premises are made available for hire at a preferential rate to local organisations such as Foster Carers groups, and Listening Post which is a counselling organisation.

The church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone:eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

Risk Management
The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary from the procedures in place.

The arrangements in place enabled the safeguarding requirements to be met. The trustees have

paid particular attention to ensuring that their duties under GDPR are being properly performed.

Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

Approved by the trustees and signed on their behalf by:

…… Date: 22nd April 2022
Richard Grant [Chairman]

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

Independent examiner's report to the trustees of Hillview Evangelical Church ('the Company')

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

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 22nd April 2022

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations	**2**	124,271	1,929	126,200	135,435
Charitable activities	**3**	2,457	-	2,457	2,989
Other trading activities	**4**	161	-	161	1,468
Investments		1,720	-	1,720	2,438
Total income		128,609	1,929	130,538	142,330
Expenditure on:					
Charitable activities	**5**	112,928	3,810	116,738	111,002
Donation of assets and funds	**20**	-	-	-	201,717
Total expenditure		112,928	3,810	116,738	312,719
Net income/(expenditure)	**8**	15,681	(1,881)	13,800	(170,389)
Transfers between funds	**16**	(400)	400	-	-
Net movement in funds		15,281	(1,481)	13,800	(170,389)
Total funds at the start of the year	**16**	973,519	31,076	1,004,595	1,174,984
Total funds at the end of the year	**16**	988,800	29,595	1,018,395	1,004,595

The charity has no recognised gains and losses other than the results for the period as set out above

All of the activities of the charity were classed as continuing up to the point when assets, liabilities etc. were transferred to Abbey Church CIO. See note 20.

The comparative Statement of Financial Activities is shown in note 10

The notes on pages 14 to 22 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	**12**	706,430	709,780
Programme related investments	**13**	30,000	30,000
		736,430	739,780
Current assets			
Debtors	**14**	4,580	5,662
Cash at bank and in hand		280,994	265,780
		285,574	271,442
Creditors : Amounts falling due within one year	**15**	(3,609)	(6,627)
Net current assets		281,965	264,815
Net assets		1,018,395	1,004,595
Funds			
Restricted funds	**17**	29,595	31,076
Unrestricted funds			
General funds	**17**	788,800	773,519
Designated funds	**17**	200,000	200,000
		1,018,395	1,004,595

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 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 in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on 22nd March 2022 and are signed on their behalf by:

……	……
Richard Grant	David Maxted
Chairman	Church Treasurer

Company registration number: 05899178

The notes on pages 14 to 22 form part of these financial statements

1 Accounting policies

a) The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 (or Companies Act 2006) and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

b) Income from donations are included when these are receivable, except as follows:
i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line
Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment and repayments received.

f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

1 Accounting policies (*continued*)

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds form a part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

h) 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.

2 Income from: Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General offerings	103,145	1,929	105,074
Income tax refunds	21,126	-	21,126
	124,271	1,929	126,200

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General offerings	110,157	3,152	113,309
Income tax refunds	21,600	526	22,126
	131,757	3,678	135,435

3 Income from: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Event income	2,457	-	2,457	2,989
	2,457	-	2,457	2,989

Income from charitable activities in the prior year was unrestricted.

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Lettings	153	-	153	1,448
Miscellaneous income	8	-	8	20
	161	-	161	1,468

Income from other trading activities in the prior year was unrestricted.

5 Expenditure on: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants for Christian work (see note 6)	15,524	-	15,524	16,133
Church workers	51,439	-	51,439	55,864
Youth expenditure	368	-	368	873
Speakers' expenses and gifts	3,000	-	3,000	3,740
Training	385	-	385	4,143
Event expenses	7,366	3,810	11,176	5,985
Support costs				
Property rental	-	-	-	268
Church workers expenses	1,563	-	1,563	1,012
Maintenance and cleaning	8,108	-	8,108	4,849
Insurance	2,865	-	2,865	3,079
Rates, heat and light	4,840	-	4,840	4,714
Stationery and postage	2,445	-	2,445	2,458
Professional fees	1,280	-	1,280	179
Equipment	1,883	-	1,883	1,922
Depreciation	3,350	-	3,350	3,350
Donations	5,800	-	5,800	-
Miscellaneous	699	-	699	790
Governance costs (see note 7)	2,013	-	2,013	1,643
	112,928	3,810	116,738	111,002

In the prior year £1,922 of church workers expenditure was restricted. All remaining expenditure was unrestricted.

6 Analysis of Grants

	Total 2021 £	Total 2020 £
To Institutions		
Banderkelie	944	1,194
Cowen	2,160	2,310
Gloucester City Mission	1,860	2,007
IFES	1,320	1,374
Mission Possible	2,160	2,318
Operation Mobilisation - Nick Morton	2,160	2,310
Patching Zambia	2,160	2,310
Scripture Union & Lagger Camps	2,160	2,310
To Individuals	600	-
	15,524	16,133

All grants payable in the current and prior year were unrestricted.

7 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Independent examiner's fees	1,073	-	1,073	1,073
Accountancy fees	877	-	877	877
Prior year over/under accrual	-	-	-	(340)
Trustee meeting expenses: 2 trustees (2020: 1)	63	-	63	33
	2,013	-	2,013	1,643

Governance costs in the prior year were unrestricted.

8 Net income/(expenditure)

This is stated after charging

	2021	2020
	£	£
Depreciation	3,350	3,350
Independent Examiner's fee:		
- for Independent Examination	1,073	1,073
- for Accounts Preparation	877	877
- prior year over/under accrual	-	(340)

9 Staff costs and numbers

The aggregate staff costs were

	2021	2020
	£	£
Wages and salaries	46,759	46,311
Social security costs	6	3,161
Pension costs	4,205	4,556
	50,970	54,028

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 2 (2020: 2).

The total aggregate employment benefits received by key management personnel were £42,347 (2020: £41,909).
Aggregate donations from Trustees, key management personnel and other related parties were £7,545 (2020: £7,960).

10 Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from:			
Donations	131,757	3,678	135,435
Charitable activities	2,989	-	2,989
Other trading activities	1,468	-	1,468
Investments	2,438	-	2,438
Total income	138,652	3,678	142,330
Expenditure on:			
Charitable activities	109,080	1,922	111,002
Donation of assets and funds	201,717	-	201,717
Total Expenditure	310,797	1,922	312,719
Net income/(expenditure) and Net movement in funds	(172,145)	1,756	(170,389)
Total funds at 1 September 2019	1,145,664	29,320	1,174,984
Total funds at 31 August 2020	973,519	31,076	1,004,595

11 Taxation

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

12 Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 September 2020	700,000	25,365	725,365
Additions	-	-	-
At 31 August 2021	700,000	25,365	725,365
Depreciation			
At 1 September 2020	-	15,585	15,585
Charge for the year	-	3,350	3,350
At 31 August 2021	-	18,935	18,935
Net book value			
At 31 August 2021	700,000	6,430	706,430
At 31 August 2020	700,000	9,780	709,780

13 Programme related investments

	£
At 1 September 2020	30,000
At 31 August 2021	30,000
Included within:	
Fixed assets	30,000

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

14 Debtors

	2021	2020
	£	£
Gift Aid debtor	4,580	5,662
	4,580	5,662

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,950	1,950
Abbey Church CIO	-	4,044
Social Security	1,659	633
	3,609	6,627

16 Movements in funds

As at 31 August 2021

	At 1 Sep 2020	**Income**	**Expenditure**	**Transfers**	**At 31 Aug 2021**
	£	**£**	**£**	**£**	**£**
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	1,756	1,054	(3,210)	400	-
Africa Equipment	-	875	(600)	-	275
	31,076	1,929	(3,810)	400	29,595
Unrestricted Funds					
General funds	773,519	128,609	(112,928)	(400)	788,800
Redevelopment fund	200,000	-	-	-	200,000
	973,519	128,609	(112,928)	(400)	988,800
Total funds	1,004,595	130,538	(116,738)	-	1,018,395

16 Movements in funds (*continued*)

As at 31 August 2020

	At 1 Sep 2019 £	Income £	Expenditure £	Transfers £	At 31 Aug 2020 £
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	-	3,678	(1,922)	-	1,756
	29,320	3,678	(1,922)	-	31,076
Unrestricted Funds					
General funds	1,145,664	138,652	(310,797)	(200,000)	773,519
Redevelopment fund	-	-	-	200,000	200,000
	1,145,664	138,652	(310,797)	-	973,519
Total funds	1,174,984	142,330	(312,719)	-	1,004,595

Purpose of restricted funds:

Abbey Project
This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. In the prior year the lease and construction on the site at Lobleys Drive was not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity.

Box of Hope
This fund represents gifts received for the purpose of food packages for disadvantaged families over the summer holiday and half term with the expectation to continue over the Christmas holidays.

Africa Equipment
This fund represents funds raised to buy equipment for a disabled child in Africa.

Redevelopment Fund
During the year the Trustees agreed to designate £200,000 of general reserves towards the future redevelopment costs of the church premises.

17 Analysis of net assets between funds

As at 31 August 2021	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Africa Equipment	-	275	275
	-	29,595	29,595
Unrestricted Funds			
General funds	736,430	52,370	788,800
Designated funds	-	200,000	200,000
Total funds	736,430	281,965	1,018,395

The free reserves of the charity as at 31 August 2021 are £52,370.

As at 31 August 2020	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Box of Hope	-	1,756	1,756
	-	31,076	31,076
Unrestricted Funds			
General funds	739,780	33,739	773,519
Designated funds	-	200,000	200,000
Total funds	739,780	264,815	1,004,595

The free reserves of the charity as at 31 August 2020 are £33,739.

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

19 Related party transactions

No related party transactions occurred in the year or the prior year other than stated elsewhere in the financial statements.

20 Donation of assets and liabilities

On 25 July 2019 a new CIO called Abbey Church CIO was registered with the Charity Commission (registration number 1182579). The CIO has the same objectives as the unincorporated charity. On 1 September 2019 , the Trustees of Hillview Evangelical Church gifted the charitable activity and assets relating to the Abbey Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that Hillview Evangelical Church gifted over an agreed sum of £201,717 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Cash in hand and on deposit	201,717
Funds:	
Unrestricted general funds	201,717

The total asset transfer amounts to £231,037, the difference of £29,320 relates to the Abbey Project restricted fund. Hillview Evangelical Church has applied for the funds to be derestricted by the Charity Commission, once the approval has been granted the funds will be transferred to Abbey Church CIO.

HILLVIEW EVANGELICAL CHURCH

England & Wales - Charity number 1115938

Accounts

HILLVIEW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

31 AUGUST 2020

Company Registration Number 5899178

Charity Number 1115938

HILLVIEW EVANGELICAL CHURCH

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

CONTENTS	PAGE
Reference and administrative details of the Charity and its advisors	**1**
Trustees' annual report	**2 to 12**
Independent examiner's report to the trustees	**13**
Statement of financial activities (including income and expenditure account)	**14**
Balance sheet	**15**
Notes to the financial statements	**16 to 24**

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2020

Status
Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8th August 2006.

Trustees
The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr T J Lewis
Mr R M Chilvers (resigned 4th October 2019)
Mr S J Mortin*
Mr D I Whitaker (resigned 14th July 2020)
Mr R J Grant [Chairman]***
Mr S R Bennett
Mrs M Burness
Mr G P Dancy
Mrs H K Ducker (elected 14th July 2020)

* Elder [Hillview Church]
*** Member of the Finance Committee

Registered Office
26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff
Mr S P Duan
Mrs L A Dinwoodie

Hillview Evangelical Church's Agents and Advisors

Independent examiner:	Neil Kingston FCA, Burton Sweet Chartered Accountants, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR
Bankers:	Natwest, 21 Eastgate Street, Gloucester, GL1 1NH CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors:	Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2020. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

AIMS, OBJECTIVES AND ACTIVITIES

Objects
The Charity, through Hillview Evangelical Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

Aims
Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of the community its member church serves. These endeavour to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church is located to other parts of the UK, as well as overseas.

Strategy and Key Objectives
The programmes of the church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

Activities
When planning the programmes and range of activities for the church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the church's website, www.hillviewchurch.net. One of the aims of on-going monitoring and reviews is to make the services and activities, as appropriate, more accessible to the community the church serves. It is therefore pleasing to see this leading to new people attending these, particularly at Sunday morning services. In normal times there are in the region of 140 adults plus children and young people at Hillview Church. The approach during the period since the onset of Covid-19 is described in the next section.

Volunteers and other supporters
As with any church of the type of Hillview, the viability and sustainability of the programme is almost entirely dependent upon members who give voluntarily and consistently of their time. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of the church, enabling it to achieve the Objects of the Charity.

We are extremely grateful to all those who are involved in the church in that way. It is estimated that the value of their contribution in 2019-20, if employed, would have been in the order of £80k based on the national minimum wage.

ACHIEVEMENTS & PERFORMANCE

Charity structure

As reported last year, the Elders of the two churches which at that time comprised the charity advised the trustees that it was the wish of both churches to split the existing Hillview Evangelical Church charity so that it retained responsibility for Hillview Church, and to form a new charity for Abbey Church. The split took place with effect from 1st September 2019, whereupon Abbey CIO became responsible for all activities of Abbey Church. This included the employment of three members of staff who had up to that point been in the employ of the Hillview charity. These staff were transferred under the Transfer of Undertaking (Protection of Employment) Regulations 2006, and the transfer actually took place in early October to allow for the notice period under the Regulations, and to allow time for the new CIO to put in place Employer Liability Insurance in accordance with the Employers Liability (Compulsory Insurance) Act 1969. This split in no way represents any disagreement or animosity between the two churches, but rather reflects the maturity of the Abbey fellowship, which was originally planted by Hillview Church. The trustees of Hillview remaining in post wish their Abbey colleagues well for the future developments of the new charity.

Impact of Covid-19

The lockdown imposed in late March led to the complete cessation of activities in the church building. Sunday services continued remotely making use of the 'Zoom' software to enable church members to join the services from their homes. Other activities ceased, but the leadership made substantial efforts to maintain contact with church members, with particular emphasis on those who were classed as vulnerable due to age or infirmity so as to provide support as necessary.

During periods when the restrictions were eased the church leadership increased use of the building for Sunday worship and other activities. The leadership invested significant effort in understanding the Covid-19 regulations in force from time to time, and in working out how to apply them to the church's premises and activities. The trustees are satisfied that all reasonable efforts were made to strike a balance between the benefit of using the church buildings, and the risk associated with Covid-19 transmission. So far as the trustees are aware no instance of transmission of the virus took place during activities at the church.

The use of the Zoom software continued during periods when it was possible to hold services in the church building. This enabled participation by those who were unable to attend in person because of the limited numbers who could be accommodated within the requirements for social distancing, or who were uncomfortable about meeting in person, or who were shielding.

The financial impact of Covid-19 is discussed in the section 'Financial Review and Results'.

Building and Facilities

The Hillview Church building consists of a flexible range of facilities which enables the needs of a wide range of activities for both the church and the community to be met. The extent of use was severely limited from March onwards due to Covid-19. The Support Ministry Team continues to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects.

Previous reports noted that the Hillview church building is becoming increasingly full on Sunday mornings, so that a group had been formed during the 2014-15 reporting year to consider possibilities for expansion of the building. A second group considered the options for refurbishment should a major expansion of the building be decided against. Little further activity in this area took place during the reporting year, mainly due to Covid-19.

The church was advised during the preceding year that Gloucester City Homes, the owner of the land adjacent to the church, intended to construct five 'sheltered accommodation' bungalows. Hitherto the land was occupied by two rows of lock-up garages, with a concrete apron between them. This apron was used by members of the church for parking during services and church activities. The church leadership has therefore made efforts to encourage members to reduce car usage when coming to church, especially on a Sunday morning, so as to avoid causing problems over parking in the local area. The church leadership also engaged in discussion with the developer and his contractor over temporary changes to the access to the church car park due to the needs of the building work. These discussions resulted in an amicable arrangement which suits the needs of the church, the building contractor and the Scout Group who also occupy premises adjacent to the site upon which the new bungalows are being built.

Church Life
Reference to the church's website will demonstrate that the programmes provide opportunities for members to engage in worship, prayer and learning so as to be able to give expression to their faith. These opportunities comprise serving by involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

In addition to this there are encouraging indicators of progress, even though the scope of activities has been limited by Covid-19.:

- Newcomers to the church becoming part of the church
- Young people going to university becoming involved in their Christian Union, with some in a leadership capacity
- Those volunteering to use their gifts and abilities to meet the needs of the church and its work in the community
- Working together with other churches, particularly in the area where the church is located.

The latter two activities have seen an increase due to the church engaging in a number of initiatives designed to support those enduring hardship due to the effect of Covid-19 on, for example, employment.

In order to ensure that all those actively involved in the various programmes normally have the opportunity for training relevant to the ministry in which they serve e.g. Children, Youth, Leadership etc., opportunities are regularly taken to arrange either in-house courses tailored to specific needs, or for people to attend others arranged by specialist organisations. Opportunities for doing this during the year under review were affected by the Covid restrictions which were in force for the second half of the review period. The church has procedures in place to ensure that any member serving in a role that requires vetting has a valid DBS certificate.

The church also aims to meet the needs of individuals and families at key stages of life - in the dedication of young children, with couples getting married and with families who lose loved ones, seeking to support them in times of both joy and sadness.

Simon Duan, employed as Pastor Teacher at Hillview Church from 1 September 2015, has continued to make a significant positive impact on the life and ministry of the church. He acts as the coordinating Elder for the Ministry Teams, and works closely with the other Elders, as well as with Ministry Team Leaders.

There were four Elders leading the Hillview fellowship at the start of the reporting period, which reduced to three during the year, although after the end of the reporting period another Elder was appointed which restored the number to four. The arrangement by which the Elders are supported in their decision making by a group comprising some of the Ministry Team Leaders has continued to function effectively, so that the trustees remain confident that the operation of the church is effectively managed.

Pastoral Care
In addition to the responsibility of the Elders, the church has a Pastoral Care Team which supports and complements the role of the Elders in this aspect of church life. The Small Groups which are a feature of church organisation provide invaluable care and support.

The totality of these levels of care aims to meet people at their point of need, whether spiritual, physical or emotional, the nature of care ranging from practical help to visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested. Visiting has been constrained in the second half of the year due to Covid-19, and all interactions with church members have been strictly in accordance with Government rules.

Evangelism and Mission
The church is committed to both evangelism and mission, which feature significantly in the life of the church.

The church aims to run a variety of specialist ‘short courses’ each year, which enable the Christian faith to be explained in small group sessions. During the year under review it was only possible to do this for the first half of the year (September through to February). Alpha courses were held for those who are seeking to know more about the Christian faith, and this included an on-line course during the Covid-19 restrictions. These are complemented, as appropriate, with a number of other courses, such as Christianity Explored, Baptism, Discovering Spiritual Gifts, Discipleship, Marriage and Marriage Enrichment. Hillview continued its collaboration with Abbey Church to run a series of meetings under the title of ‘Life Matters’, which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, the church has identified specific individuals and organisations it wishes to support. The nature of this support is mainly by prayer and finance, with some 11.3% of total church income being allocated for this purpose. A World Vision Team maintains contact with those supported, so that the church is kept informed of them and their work, as well as knowing how the financial support given is being utilised. The World Vision Team also periodically reviews the recipients of support, and if they consider it appropriate recommend to the leadership any changes in recipients of support.

Such organisations, amongst others, include:

- Scripture Union – this organisation works with children and young people throughout the UK and overseas. Steve Hutchinson, who is a SU Development Worker, is an Elder of Hillview which provides a particular link with them. The Hillview building is used for meetings run by SU for young people across the local area. The 'Lagger' summer camps for children are run by SU at a venue in Gloucestershire. Some of the campers are the children of Hillview members, and members of Hillview Church, along with people from other churches, take leadership roles and serve on the teams of those camps.

- Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country.

- Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has over the last few years substantially expanded the scope of its activities. Some are arranged in conjunction with other organisations in the City of Gloucester who have expertise and whose members are willing to work with the homeless. The provision of overnight accommodation during the cold months of the year for people who would otherwise be sleeping rough commenced in late 2019, but was curtailed in March 2020 due to the onset of Covid-19. Several members of the church volunteer in various roles.

Community
Children's and Youth work are normally an important feature in the weekly programme for each church. Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and clubs for children and young people of all ages. Normally a total in the region of 100 children and young people attend these activities each week. The work has been impacted by Covid-19, which has prevented most of the physical meetings from taking place during the second half of the period under review. Those leading the Children's and Youth work have made substantial efforts to sustain the work and contact with the young people using virtual meetings held on-line.

In the year 2019-20 prior to the imposition of Covid-19 restrictions, Hillview continued to provide weekly Sunday activities during most morning services for children and youth age 3 to 18. In addition, a creche for under 3's was provided. Youth activities also take place on Sunday evenings. Following the imposition of restrictions on-line activities were undertaken to replace these activities to the extent possible.

Our regular midweek children's activities include a weekly Mum's and Toddlers group, where parents / carers can bring up to 3 preschool children each. The group meets for 90 minutes and is well structured to include areas for babies, craft, role-play, puzzles and ride-ons. There is also a time for the whole group to enjoy snacks, singing and stories. The group caters for up to 40 children plus their parent/carer. The group enjoys special sessions at Christmas, Easter and the end of the school year, plus a Teddy Bears picnic in the summer term. These activities were suspended from the onset of the Covid-19 pandemic.

Kidzone and Chill Out Zone met for an hour on Tuesday evenings for children in year 2-5. Here songs, crafts, games, Bible stories and quizzes are enjoyed. Some activities took place whilst the Covid-19 restrictions were reduced. At Christmas 2019 each child was given the opportunity to have a role in the church's Nativity service which took place on the Sunday before Christmas, and to which families were invited. Covid-19 caused these activities to be curtailed, but efforts to keep in touch with children who normally attend continued during the lockdowns.
Hillview Youth weekly activity normally runs on Friday evenings. Additional activities which are run mainly in the summer months were cancelled due to Covid-19, but as with the children's work efforts were made to maintain contact with the young people.

As there is currently no employed Youth Worker, the youth work at Hillview continues to be run by volunteers. Many of these volunteers have experience of working with children and young people as part of their present or former employment.

A number of church activities are arranged specifically for men and women separately, for those attending church and from the community. These include regular events, such as a curry and quiz evening for men, as well as events that have a specific appeal to women. A particularly successful example of women's events is an evening in early December when participants have the opportunity to make decorative Christmas wreaths; this was well attended by women from the local community as well as from the church. A group of quilters meets on a Monday morning; again the membership of this group is drawn both from church members and from those in the local community who are interested in the activity. A group meets on alternate Mondays for Short-Mat Bowls, the membership of which is drawn from the local community as well as from the church itself. The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves. As with other events the programme was impacted by Covid-19, so that no activities took place during periods of lock-down, but some activities were possible with appropriate precautions when less onerous restrictions were in force.

The premises the Charity owns and in which the church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the needs of the community for such activities as private use by those associated with the church for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, a local childcare charity, as well as being hired on a more commercial basis by for-profit organisations. As with other activities these were impacted by Covid-19 restrictions for much of the second half of the reporting year.

Cooperation with other Churches and Christian Organisations
In addition to the on-going cooperation with other churches in the community, there is also cooperation with other Christian organisations, as follows:

- Taking a Sunday Service on a monthly basis at Brockworth Care Centre; this was clearly only possible prior to the onset of Covid-19.
- Supporting Redcliffe College, a local centre for mission training for UK and international students, and Wycliffe Bible Translators, with the church providing a 'home church' for those students who so wish whilst at the College. This has ceased so far as Redcliffe is concerned, since the college no longer operates in Gloucester.
- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established. These activities have been paused since the onset of Covid-19.
- Church leaders have met with other Church leaders in Gloucester on a monthly basis to share and pray together.

FUTURE PLANS

The plans of the Charity include:

- The on-going monitoring of the effectiveness of the programmes for Hillview Church to fulfil its Objects.
- Reviewing from time to time the operation of the Church and implementing such measures as are thought necessary to develop the Church in line with its Objects
- To continue to explore the opportunity to develop facilities to be owned and run by the church, to enable it to be more effective in fulfilling its aims and objectives. This is discussed further in the Finance section below.
- To explore other ways that the Objects of the Charity can be furthered, either directly or indirectly for example by planting another church in a different part of Gloucester.

FINANCIAL REVIEW & RESULTS

The financial results reported this year are for Hillview Church only, since Abbey Church is now a separate charity. Hence the figures quoted are significantly different from the previous year.

The Financial Statements show that total income for the Charity for the year was £142,330; comparison with the previous year is not appropriate due to the formation of a new charity for Abbey Church. From note 2 it can be seen that donations amounted to £113,309, and £22,126 was received as tax refunds from the Government. Comparing this with the maximum potential figure of £28,327 if all donations were eligible for gift aid, shows that great majority of general offerings are given in a tax efficient manner.

.

Note 3 to the accounts shows event income of just under £3,000 compared to event expenses of £4,063 (note 5). It is important to note that events are not run as a fundraiser, their primary objective is to engage with members of the church and the community. We will, therefore, sometimes seek to recover some of the costs and therefore make a notional charge but not cover the entire cost.

There is a small element of Restricted Funds shown in the accounts; this represents money allocated to 'Box of Hope', which is an initiative established for the purpose of proving essentials to families experiencing financial hardship. The church leadership felt it was particularly appropriate to support this initiative during the year under review owing to the prevalence of hardship brought about by the Covid-19 pandemic and its impact on livelihoods.

Expenditure in relation to charitable activities (note 5) was £111,002, including restricted funds of £1,922 given for Box of Hope. This is roughly half the amount expended in the previous year, due primarily to the split of the charity but also to the substantial reduction in youth work costs, due to there being nothing akin to last year's trip to Bulgaria to engage in youth work with a Bulgarian partner organisation. The impact of Covid-19 also meant that the scope, and therefore cost, of activities was curtailed, although there were costs due to the implementation of anti – Covid-19 measures during the periods when limited activity at church was permitted.

Note 6 records that the Hillview fellowship was pleased to grant £16,133 in support of missionary works in the UK and around the world. This represented 11% of income.

Total funds held by the charity in its new form as at 31 August 2020 were £1,004,595 of which approximately £740k are illiquid. The majority of the illiquid funds comprise the historic valuation of the Hillview Church premises. The trustees agreed to designate £200,000 of general reserves to a fund that is being set aside to facilitate the redevelopment of the church premises at Hillview. Initial discussions have taken place and various options are being considered. It is anticipated that the next step will be to engage professional assistance to establish how the vision is best fulfilled.

The trustees have continued their efforts to work in collaboration with Abbey Church to unwind the restricted fund position. These funds relate to the now abandoned Abbey Project, but cannot be transferred to the now independent Abbey CIO until the donors have been contacted and have advised whether they wish the funds to be returned, or whether they are willing for them to be retained for the use of Abbey Church as they see fit. These restricted funds stand at £29,320 at the year end, which is the same as last time. The lack of movement, compared with the reduction from £67,355 in the previous year, is due to there being no record of the donors of the £29,320. A substantial amount of work has been done by the staff of Abbey CIO to agree with the Charity Commission how these funds are to be dealt with, but the effort is yet to fructify.

Reserves Policy

The trustees current Reserves Policy is that they would like the Charity to hold free reserves of at least £35,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves gives the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The undesignated free reserves held at the year-end are £33,739 (note 17 to the accounts). This is marginally less than the £35k required by the reserves policy, but the £200k designated for building improvements can for the immediate future be regarded as fungible in terms of its application to running costs if this should prove necessary. The level of reserves compared to operating expenditure is due to the intention of the church leadership to undertake building work.

Investment powers
Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

Funds held as custodian trustee
Hillview Evangelical Church acted as a custodian trustee holding cash on behalf of Abbey Church CIO. Abbey Church CIO's objects are consistent with those of Hillview Evangelical Church. The funds were separately recorded within the accounting records until the management of the funds were transferred to Abbey Church CIO.

Refer to note 21 for details of the funds received and payments made on behalf of Abbey Church CIO in the year.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure
The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to a body of Elders, supplemented by individuals with particular responsibility for key activities within the church.

Hillview Church does not have an employed Youth Worker so the youth work is led by church members who are willing to assist on a voluntary basis.

The church employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the churches.

Committees
In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for the Church and the Charity. The committee proposes the annual budget following consultation with the church leadership, and it is then approved by the Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

Trustee selection, appointment and competence
Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prior to appointment prospective Trustees meet with nominated Trustees for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is a suitable induction process for new Trustees when they receive a manual of appropriate documentation.

Before making an appointment the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

Networks and other relationships

Hillview Church is a member of the Evangelical Alliance [UK].

The church also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's Purse, and various other mission agencies. Hillview church premises are made available for hire at a preferential rate to local organisations such as Foster Carers groups, and Listening Post which is a counselling organisation.

Each church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone:eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

Risk Management
The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary from the procedures in place.

The arrangements in place at both churches enabled the safeguarding requirements to be met. The trustees have paid particular attention to ensuring that their duties under GDPR are being properly performed.

Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to make themselves aware of that information.

Approved by the trustees and signed on their behalf by:

…… Date: 26 March 2021
Richard Grant [Chairman]

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

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
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Neil Kingston FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 26 March 2021

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from:					
Donations	**2**	131,757	3,678	135,435	208,906
Charitable activities	**3**	2,989	-	2,989	24,920
Other trading activities	**4**	1,468	-	1,468	1,962
Investments		2,438	-	2,438	2,507
Total income		138,652	3,678	142,330	238,295
Expenditure on:					
Charitable activities	**5**	109,080	1,922	111,002	223,964
Donation of assets and funds	**20**	201,717	-	201,717	-
Total expenditure		310,797	1,922	312,719	223,964
Net income/(expenditure) and net movement in funds	**8**	(172,145)	1,756	(170,389)	14,331
Total funds at the start of the year	**16**	1,145,664	29,320	1,174,984	1,160,653
Total funds at the end of the year	**16**	973,519	31,076	1,004,595	1,174,984

The charity has no recognised gains and losses other than the results for the period as set out above

All of the activities of the charity were classed as continuing up to the point when assets, liabilities etc. were transferred to Abbey Church CIO. See note 20.

The comparative Statement of Financial Activities is shown in note 10

The notes on pages 16 to 24 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	**12**	709,780	700,804
Programme related investments	**13**	30,000	30,000
		739,780	730,804
Current assets			
Debtors	**14**	5,662	15,831
Cash at bank and in hand		265,780	431,974
		271,442	447,805
Creditors : Amounts falling due within one year	**15**	(6,627)	(3,625)
Net current assets		264,815	444,180
Net assets		1,004,595	1,174,984
Funds			
Restricted funds	**17**	31,076	29,320
Unrestricted funds			
General funds	**17**	773,519	1,145,664
Designated funds	**17**	200,000	-
		1,004,595	1,174,984

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 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 in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on 26 March 2021 and are signed on their behalf by:

.....	.....
Richard Grant	David Maxted
Chairman	Church Treasurer

Company registration number: 05899178

The notes on pages 16 to 24 form part of these financial statements

1 Accounting policies

a) The financial statements have been prepared under the historical cost convention, the Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102) and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges

b) Income from donations are included when these are receivable, except as follows:
i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line
Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment less and repayments received.

f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

1 Accounting policies (*continued*)

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds form a part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

h) 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.

2 Income from: Donations

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2020 £**	Total Funds 2019 £
General offerings	110,157	3,152	113,309	176,660
Income tax refunds	21,600	526	22,126	32,246
	131,757	3,678	135,435	208,906

Prior year comparative	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds 2019 £**
General offerings	189,042	(12,382)	176,660
Income tax refunds	33,305	(1,059)	32,246
	222,347	(13,441)	208,906

3 Income from: charitable activities

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2020 £**	Total Funds 2019 £
Event income	2,989	-	2,989	24,920
	2,989	-	2,989	24,920

Income from charitable activities in the prior year was unrestricted.

4 Income from: Other trading activities

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2020 £**	Total Funds 2019 £
Lettings	1,448	-	1,448	1,313
Miscellaneous income	20	-	20	649
	1,468	-	1,468	1,962

Income from other trading activities in the prior year was unrestricted.

5 Expenditure on: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Grants for Christian work (see note 6)	16,133	-	16,133	21,722
Church workers	55,864	-	55,864	93,784
Youth expenditure	873	-	873	36,170
Speakers' expenses and gifts	3,740	-	3,740	6,704
Training	4,143	-	4,143	9,244
Event expenses	4,063	1,922	5,985	14,781
Support costs				
Property rental	268	-	268	6,190
Church workers expenses	1,012	-	1,012	1,829
Maintenance and cleaning	4,849	-	4,849	10,560
Insurance	3,079	-	3,079	2,880
Rates, heat and light	4,714	-	4,714	4,190
Stationery and postage	2,458	-	2,458	4,594
Professional fees	179	-	179	2,023
Equipment	1,922	-	1,922	2,512
Depreciation	3,350	-	3,350	268
Miscellaneous	790	-	790	4,431
Governance costs (see note 7)	1,643	-	1,643	2,082
	109,080	1,922	111,002	223,964

In the prior year £5,226 of church workers expenditure was restricted. All remaining expenditure was unrestricted.

6 Analysis of Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
To Institutions				
Ambassadors Football	-	-	-	1,380
Banderkelie	1,194	-	1,194	-
Cowen	2,310	-	2,310	2,064
Friends of Turkey	-	-	-	1,000
Gloucester City Mission	2,007	-	2,007	2,952
IFES	1,374	-	1,374	1,200
Mission Possible	2,318	-	2,318	2,064
Operation Mobilisation - Nick Morton	2,310	-	2,310	2,064
Patching Zambia	2,310	-	2,310	-
Pacific Partnership Trust	-	-	-	1,280
Scripture Union & Lagger Camps	2,310	-	2,310	2,064
Other gifts to institutions	-	-	-	1,810
To Individuals	-	-	-	3,844
	16,133	-	16,133	21,722

All grants payable in the prior year were unrestricted.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Independent examiner's fees	1,073	-	1,073	1,045
Accountancy fees	877	-	877	855
Prior year over/under accrual	(340)	-	(340)	-
Trustee meeting expenses: 1 trustees (2019: 2)	33	-	33	182
	1,643	-	1,643	2,082

Governance costs in the prior year were unrestricted.

8 Net income/(expenditure)

This is stated after charging

	2020 £	2019 £
Depreciation	3,350	268
Independent Examiner's fee:		
- for Independent Examination	1,073	1,045
- for Accounts Preparation	877	855
- prior year over/under accrual	(340)	-

9 Staff costs and numbers

The aggregate staff costs were

	2020 £	2019 £
Wages and salaries	46,311	99,867
Social security costs	3,161	4,428
Pension costs	4,556	8,480
	54,028	112,775

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 2 (2019: 5).

The total aggregate employment benefits received by key management personnel were £41,909 (2019: £66,944).
Aggregate donations from Trustees, key management personnel and other related parties were £7,960 (2019: £13,790).

10 Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Income from:			
Donations	222,347	(13,441)	208,906
Charitable activities	24,920	-	24,920
Other trading activities	1,962	-	1,962
Investments	2,325	182	2,507
Total income	251,554	(13,259)	238,295
Expenditure on:			
Charitable activities	218,738	5,226	223,964
Total Expenditure	218,738	5,226	223,964
Net income/(expenditure)	32,816	(18,485)	14,331
Transfers between funds	19,550	(19,550)	-
Net movement in funds	52,366	(38,035)	14,331
Total funds at 1 September 2018	1,093,298	67,355	1,160,653
Total funds at 31 August 2019	1,145,664	29,320	1,174,984

11 Taxation

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

12 Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 September 2019	700,000	13,039	713,039
Additions	-	12,326	12,326
At 31 August 2020	700,000	25,365	725,365
Depreciation			
At 1 September 2019	-	12,235	12,235
Charge for the year	-	3,350	3,350
At 31 August 2020	-	15,585	15,585
Net book value			
At 31 August 2020	700,000	9,780	709,780
At 31 August 2019	700,000	804	700,804

13 Programme related investments

	£
At 1 September 2019	30,000
At 31 August 2020	30,000
Included within:	
Fixed assets	30,000

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

14 Debtors

	2020	2019
	£	£
Gift Aid debtor	5,662	15,831
	5,662	15,831

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	1,950	2,382
Abbey Church CIO	4,044	-
Social Security	633	1,243
	6,627	3,625

16 Movements in funds

As at 31 August 2020

	At 1 Sep 2019	**Income**	**Expenditure**	**Transfers**	**At 31 Aug 2020**
	£	**£**	**£**	**£**	**£**
Restricted Funds					
Abbey Project	29,320	-	-	-	29,320
Box of Hope	-	3,678	(1,922)	-	1,756
	29,320	3,678	(1,922)	-	31,076
Unrestricted Funds					
General funds	1,145,664	138,652	(310,797)	(200,000)	773,519
Redevelopment fund	-	-	-	200,000	200,000
	1,145,664	138,652	(310,797)	-	973,519
Total funds	1,174,984	142,330	(312,719)	-	1,004,595

16 Movements in funds (*continued*)

As at 31 August 2019

	At 1 Sep 2018 £	Income £	Expenditure £	Transfers £	At 31 Aug 2019 £
Restricted Funds					
Abbey Project	67,355	(18,485)	-	(19,550)	29,320
Mozambique	-	5,226	(5,226)	-	-
	67,355	(13,259)	(5,226)	(19,550)	29,320
Unrestricted Funds					
General funds	1,093,298	251,554	(218,738)	19,550	1,145,664
	1,093,298	251,554	(218,738)	19,550	1,145,664
Total funds	1,160,653	238,295	(223,964)	-	1,174,984

Purpose of restricted funds:

Abbey Project
This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. In the prior year the lease and construction on the site at Lobleys Drive was not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity. The negative income in the year represents funds returned to donors of £Nil (2019: £18,485) and the transfers in the year of £Nil (2019: £19,550) to general funds represent the wishes of donors to de-restrict their donations.

Mozambique
This fund represents gifts received for a missionary in Mozambique.

Box of Hope
This fund represents gifts received for the purpose of food packages for disadvantaged families over the summer holiday and half term with the expectation to continue over the Christmas holidays.

Redevelopment Fund
During the year the Trustees agreed to designate £200,000 of general reserves towards the future redevelopment costs of the church premises.

17 Analysis of net assets between funds

As at 31 August 2020	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Box of Hope	-	1,756	1,756
	-	31,076	31,076
Unrestricted Funds			
General funds	739,780	33,739	773,519
Designated funds	-	200,000	200,000
Total funds	739,780	264,815	1,004,595

The free reserves of the charity as at 31 August 2020 are £33,739.

As at 31 August 2019	Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	29,320	29,320
Unrestricted Funds			
General funds	730,804	414,860	1,145,664
Total funds	730,804	444,180	1,174,984

The free reserves of the charity as at 31 August 2019 are £414,860.

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

19 Related party transactions

During the year Roger Chilvers, a director/trustee received payments of £Nil (2019: £500) for taking services at Hillview and Abbey Churches.

These payments are permitted under the Memorandum & Articles of Association.

20 Donation of assets and liabilities

On 25 July 2019 a new CIO called Abbey Church CIO was registered with the Charity Commission (registration number 1182579). The CIO has the same objectives as the unincorporated charity. On 1 September 2019 , the Trustees of Hillview Evangelical Church gifted the charitable activity and assets relating to the Abbey Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that Hillview Evangelical Church gifted over an agreed sum of £201,717 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Cash in hand and on deposit	201,717
Funds:	
Unrestricted general funds	201,717

The total asset transfer amounts to £231,037, the difference of £29,320 relates to the Abbey Project restricted fund. Hillview Evangelical Church has applied for the funds to be derestricted by the Charity Commission, once the approval has been granted the funds will be transferred to Abbey Church CIO.

21 Funds held as a custodian for others

Hillview Evangelical Church, as custodian, held four bank balances totalling £174,062 on behalf of Abbey Church CIO at the beginning of the year. During the year, receipts of £15,535 were received on behalf of Abbey Church CIO with payments totalling £11,492 made on behalf of Abbey Church CIO. The balance of £178,105 was withdrawn by Abbey Church CIO. As a result of the cash withdrawal no cash balances were held on behalf of Abbey Church CIO at the year end.

Further details of the custodian trustee relationship can be found within the trustees' report.

The following table shows the movement on the custodian bank account after 1 September 2019:

	£
Opening balance held on behalf of Abbey Church CIO	174,062
Receipts	15,535
Payments	(11,492)
Abbey Church CIO withdrawal	(178,105)
Closing balance held on behalf of Abbey Church CIO	-