

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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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"

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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; the 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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

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 Graut

.....
Richard Grant [Chairman]

Date: 26 March 2024
.....

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		<u>155,000</u>	<u>10,513</u>	<u>165,513</u>	<u>126,075</u>
Expenditure on:					
Charitable activities	5	147,186	13,192	160,378	127,427
Total expenditure		<u>147,186</u>	<u>13,192</u>	<u>160,378</u>	<u>127,427</u>
Net income/(expenditure)	8	7,814	(2,679)	5,135	(1,352)
Transfers between funds	16	(603)	603	-	-
Net movement in funds		<u>7,211</u>	<u>(2,076)</u>	<u>5,135</u>	<u>(1,352)</u>
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	<u>991,240</u>	<u>30,938</u>	<u>1,022,178</u>	<u>1,017,043</u>

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	<u>30,000</u>	<u>30,000</u>
		730,000	733,080
Current assets			
Debtors	14	6,001	4,381
Cash at bank and in hand		<u>288,073</u>	<u>281,304</u>
		294,074	285,685
Creditors : Amounts falling due within one year	15	(1,896)	(1,722)
Net current assets		<u>292,178</u>	<u>283,963</u>
Net assets		<u>1,022,178</u>	<u>1,017,043</u>
Funds			
Restricted funds	17	30,938	33,014
Unrestricted funds			
General funds	17	791,240	784,029
Designated funds	17	200,000	200,000
		<u>1,022,178</u>	<u>1,017,043</u>

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

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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.

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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
	<u>148,499</u>	<u>9,032</u>	<u>157,531</u>
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
	<u>112,008</u>	<u>10,884</u>	<u>122,892</u>

3 Income from: charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Event income	1,992	1,481	3,473	115
	<u>1,992</u>	<u>1,481</u>	<u>3,473</u>	<u>115</u>

Income from charitable activities in the prior year was unrestricted.

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

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
	<u>2,568</u>	<u>-</u>	<u>2,568</u>	<u>1,836</u>

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
<i>Support costs</i>				
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
	<u>147,186</u>	<u>13,192</u>	<u>160,378</u>	<u>127,427</u>

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

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

6 Analysis of Grants

	Total 2023 £	Total 2022 £
<i>To Institutions</i>		
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 & Lager Camps	600	1,070
<i>To Individuals</i>	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

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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
	<u>83,781</u>	<u>61,835</u>

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	<u>115,191</u>	<u>10,884</u>	<u>126,075</u>
Expenditure on:			
Charitable activities	119,962	7,465	127,427
Total Expenditure	<u>119,962</u>	<u>7,465</u>	<u>127,427</u>
Net income/(expenditure) and	(4,771)	3,419	(1,352)
Transfers between funds	-	-	-
Net movement in funds	<u>(4,771)</u>	<u>3,419</u>	<u>(1,352)</u>
Total funds at 1 September 2021	988,800	29,595	1,018,395
Total funds at 31 August 2022	<u>984,029</u>	<u>33,014</u>	<u>1,017,043</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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	<u>700,000</u>	<u>25,365</u>	<u>725,365</u>
Depreciation			
At 1 September 2022	-	22,285	22,285
Charge for the year	-	3,080	3,080
At 31 August 2023	<u>-</u>	<u>25,365</u>	<u>25,365</u>
Net book value			
At 31 August 2023	<u>700,000</u>	<u>-</u>	<u>700,000</u>
At 31 August 2022	<u>700,000</u>	<u>3,080</u>	<u>703,080</u>

13 Programme related investments

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

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
	<u>6,001</u>	<u>4,381</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,896	1,722
	<u>1,896</u>	<u>1,722</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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	-
	<u>33,014</u>	<u>10,513</u>	<u>(13,192)</u>	<u>603</u>	<u>30,938</u>
Unrestricted Funds					
General funds	784,029	155,000	(147,186)	(603)	791,240
Redevelopment fund	200,000	-	-	-	200,000
	<u>984,029</u>	<u>155,000</u>	<u>(147,186)</u>	<u>(603)</u>	<u>991,240</u>
Total funds	<u>1,017,043</u>	<u>165,513</u>	<u>(160,378)</u>	<u>-</u>	<u>1,022,178</u>

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)	-	-
	<u>29,595</u>	<u>10,884</u>	<u>(7,465)</u>	<u>-</u>	<u>33,014</u>
Unrestricted Funds					
General funds	788,800	115,191	(119,962)	-	784,029
Redevelopment fund	200,000	-	-	-	200,000
	<u>988,800</u>	<u>115,191</u>	<u>(119,962)</u>	<u>-</u>	<u>984,029</u>
Total funds	<u>1,018,395</u>	<u>126,075</u>	<u>(127,427)</u>	<u>-</u>	<u>1,017,043</u>

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.

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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.

Defibrillator

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	<u>730,000</u>	<u>292,178</u>	<u>1,022,178</u>

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

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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
	<u>-</u>	<u>33,014</u>	<u>33,014</u>
Unrestricted Funds			
General funds	733,080	50,949	784,029
Designated funds	-	200,000	200,000
Total funds	<u>733,080</u>	<u>283,963</u>	<u>1,017,043</u>

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	<u>201,717</u>
Funds:	
Unrestricted general funds	<u>201,717</u>

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.