

# HILL CITY CHURCH

England & Wales · Charity number 1127263

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2008-12-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Hope Centre  
Unit 5  
Pavilion Industrial Estate  
Pontnewynydd  
Pontypool  
NP4 6NF

**Phone** 07933348307

**Email** [info@hillcitychurch.org](mailto:info@hillcitychurch.org)

**Website** [www.hillcitychurch.org](http://www.hillcitychurch.org)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH IN TREVETHIN, TRODDEN, UK AND THE WORLD, FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, WORSHIP SERVICES, LECTURES, PRODUCTION AND DISTRIBUTION OF LITERATURE ON THE CHRISTIAN FAITH, IN ORDER TO ENLIGHTEN OTHERS ABOUT THE CHRISTINA FAITH.THE RELIEF OF PERSONS IN NEED OR HARDSHIP WHO LIVE IN TREVETHIN, TRODDEN, THE UK AND THE WORLD BY PROVIDING SERVICES, FACILITIES OR BY MAKING GRANTS OF MONEY. PROVISION OF RECREATIONAL AND LEISURE ACTIVITIES FOR PEOPLE LIVING IN THE AREA OF BENEFIT, WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY, SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE INTENTION OF IMPROVING THE CONDITION OF LIFE FOR SUCH PEOPLE.

**Activities:** Sunday church servicesLocal community outreachYouth clubSocial eventsEastern Valley FoodbankChristians against Poverty Debt support

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** GLOBAL
- Torfaen

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£92,108	£51,738	-	-
2023-12-31	£62,995	£58,024	-	-
2022-12-31	£86,776	£75,524	-	-
2021-12-31	£36,863	£41,282	-	-
2020-12-31	£97,148	£31,114	-	-

## Trustees

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Name	Role	Appointed
<b>PETER COLE</b>	Chair	2016-05-17
James Richards		2016-05-17
Simon Matheson		2016-05-17

**HILL CITY CHURCH**

England & Wales - Charity number 1127263

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# Accounts

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**HILL CITY CHURCH**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2024**

**Charity Number 1127263**

**HILL CITY CHURCH**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

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## HILL CITY CHURCH

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Registered Charity Name</b>	Hill City Church
<b>Charity Number</b>	1127263
<b>Trustees</b>	Mr J Richards Mr S Matheson Mr P Cole
<b>Charity Address</b>	c/o S Matheson 29 Oaklands Road Sebastopol Pontypool NP4 5DB
<b>Independent examiner</b>	JP Roper FCA McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

The trustees are pleased to present their report to the income and expenditure accounts for the year ended 31<sup>st</sup> December 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

References and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the accounts.

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mr J Richards

Mr S Matheson

Mr P Cole

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Hill City Church is a separately registered charity, number 1127263 and operates under the original Governing Document based on Charitable Associations model constitution GD3.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objectives of Hill City Church are:

- The advancement of the Christian faith in Trevethin, Torfaen, the UK and the world, for the benefit of the public through the holding of prayer meetings, worship services, lectures, production and distribution of literature on the Christian faith, in order to enlighten others about the Christian faith.
- The relief of persons in need or hardship who live in Trevethin, Torfaen, the UK and the world by providing services, facilities or by making grants of money.
- Provision of recreational and leisure activities for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty, social and economic circumstances with the intention of improving the condition of life for such people.

**Achievements and Performance**

2024 has been a year of great encouragement for us as a church. All existing ministries have continued and at least maintained their numbers and impact including youth, kids club, toddler group and our monthly meeting for the older members of the community. We have also seen significant areas of growth, particularly through the 'warm hub' ministry begun at the end of 2023. This has grown in numbers and also in impact and has become a real 'home from home' for those who attend. This has also seen crossover into other church meetings during the week and a few interested in baptism and the more spiritual aspects of church life. This year was also a year of unprecedented impact for our debt-help service with increased numbers going debt-free and the affects of the service reaching beyond that indicated simply by the numbers. We are very grateful for the support of the Eastern Valley Foodbank in sourcing the funding for this work to continue and count it as a great privilege to serve alongside and support the foodbank in growing ways. The year also saw the continuation of the development of our building and garden. The beginning of the year saw the rear garden completed with children's area and bbq/fire pit and we continue to be very grateful for this resource and the opportunity to see the community use and enjoy it. Later in the year we were also able to continue with the work on the fabric of the building with a new Foodbank store nearing completion and a new kitchen scheduled to begin early in 2025 (completed at time of writing). There were also encouraging signs that we may be able to continue this project on towards completion in 2025 (further work starting Oct 25)

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**FINANCIAL REVIEW**

An independently examined summary of our income and expenditure is presented in the attached document.

We remain grateful to our supporters and congregation for all the support provided during 2024.

These accounts have been prepared on an accruals basis, in accordance with the Charities SORP.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales required the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

JP Roper FCA has been re-appointed as independent examiner for the ensuing year.

Signed by



Trustee

**HILL CITY CHURCH**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HILL CITY CHURCH**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 set out on the following pages.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed,

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JP Roper FCA  
Independent Examiner  
McKellens Limited  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

29/11/25

**HILL CITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

2024	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	18,528	72,405	90,933
Charitable activities		-	-	-
Investment income		497	678	1,175
Total Income		<u>19,025</u>	<u>73,083</u>	<u>92,108</u>
<b>Expenditure on:</b>				
Raising funds		300	-	300
Charitable activities	4	10,531	40,907	51,438
Other expenditure		-	-	-
Total expenditure		<u>10,831</u>	<u>40,907</u>	<u>51,738</u>
Net income		8,194	32,176	40,370
Transfers between funds		30,782	(30,782)	-
Net movement in funds		38,976	1,394	40,370
<b>Reconciliation of funds</b>				
Total funds brought forward		86,326	13,803	100,129
Total funds carried forward		<u>125,302</u>	<u>15,197</u>	<u>140,499</u>
<b>2023</b>				
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,533	43,393	62,926
Charitable activities		-	-	-
Investment income		-	69	69
Total Income		<u>19,533</u>	<u>43,462</u>	<u>62,995</u>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	11,405	46,619	58,024
Other expenditure		-	-	-
Total expenditure		<u>11,405</u>	<u>46,619</u>	<u>58,024</u>
Net income		8,128	(3,157)	4,971
Transfers between funds				
Net movement in funds		8,128	(3,157)	4,971
<b>Reconciliation of funds</b>				
Total funds brought forward		78,198	16,960	95,158
Total funds carried forward		<u>86,326</u>	<u>13,803</u>	<u>100,129</u>


## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## BALANCE SHEET

YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

	Note	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
Tangible fixed assets	5	79,459	-	79,459	49,719	-	49,719
<b>Cash funds</b>							
Bank account		43,348	15,105	58,453	27,946	13,875	41,821
Current Assets	6	2,846	124	2,970	8,992	332	9,324
Total assets		<u>125,653</u>	<u>15,229</u>	<u>140,882</u>	<u>86,657</u>	<u>14,207</u>	<u>100,864</u>
Liabilities	7	(351)	(32)	(383)	(331)	(404)	(735)
Assets less liabilities		<u>125,302</u>	<u>15,197</u>	<u>140,499</u>	<u>86,326</u>	<u>13,803</u>	<u>100,129</u>

Signed by one trustee on behalf of all the trustees on 28/10/25



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**HILL CITY CHURCH (CHARITY NUMBER: 1127263)****NOTES TO THE ACCOUNTS****Note 1: Accounting policies**

**Tangible fixed assets:** fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation:** Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	2% straight line

**Public benefit:** Hill City Church meets the definition of a public benefit entity under FRS102.

**Note 2: Remuneration of trustees:** Costs of £18,160 (2023: £17,001) are included in the accounts in respect of salary and pension paid to Mr S Matheson, a trustee of Hill City church in respect of work that he carries out for CAP Torfaen. In 2024, costs of £1,200 (2023: £1,200) were paid to Impact Giving for onward transmission to Mr P Cole in respect of his work with Salt and Light.

# HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

### Note 3: Analysis of Income from Donations and Legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income</b>						
Donations – regular giving	14,315	6,660	20,975	15,103	10,223	25,326
Donations – one off	100	1,866	1,966	1,284	2,396	3,680
Grants	-	63,761	63,761	-	30,764	30,764
Gift aid	4,113	118	4,231	3,146	10	3,156
Total income from donations and legacies	<b>18,528</b>	<b>72,405</b>	<b>90,933</b>	19,533	43,393	62,926

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 4: analysis of expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Staff costs</b>						
Wages and salaries	-	17,813	17,813	-	20,022	20,022
Pension	-	347	347	-	313	313
	<u>-</u>	<u>18,160</u>	<u>18,160</u>	<u>-</u>	<u>20,335</u>	<u>20,335</u>
<b>Sunday services</b>						
Sunday services	<u>345</u>	<u>-</u>	<u>345</u>	<u>249</u>	<u>-</u>	<u>249</u>
<b>Other ministries</b>						
Church planting/Acts 29/FIEC	2,640	-	2,640	2,640	-	2,640
CAP	-	5,252	5,252	-	4,554	4,554
Events	380	-	380	76	-	76
Holiday club and children's groups	-	-	-	74	-	74
Gifts and blessing	-	7,015	7,015	-	4,711	4,712
Warm hub	127	950	1,077			
Impact giving	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
	<u>4,347</u>	<u>13,217</u>	<u>17,564</u>	<u>3,990</u>	<u>9,265</u>	<u>13,256</u>

# HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

### Note 4: analysis of expenditure on charitable activities (continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Other expenses</b>						
Website and media	685	-	685	758	-	758
Heat and light	663	-	663	2,386	200	2,586
Stationery/postage/ media	831	-	831	407	-	407
Insurance	977	-	977	781	-	781
Other costs	690	825	1,515	620	2,086	2,706
Depreciation	1,043	-	1,043	1,043	-	1,043
	<b>4,889</b>	<b>825</b>	<b>5,714</b>	<b>5,995</b>	<b>2,286</b>	<b>8,281</b>
<b>Governance costs</b>						
Independent examination	225	-	225	205	-	205
Accountancy services	503	-	503	516	-	516
DBS checks	189	-	189	145	-	145
	<b>917</b>	<b>-</b>	<b>917</b>	<b>866</b>	<b>-</b>	<b>866</b>
<b>Emmaus Chapel</b>						
Refurbishment costs	33	8,705	8,738	305	14,733	15,037
<b>Total expenditure</b>	<b>10,531</b>	<b>40,907</b>	<b>51,438</b>	<b>11,405</b>	<b>46,619</b>	<b>58,024</b>

# HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

### Note 5: Tangible Fixed Assets

	Freehold Building £	Total 2024 £
<b>Cost:</b>		
At 1 January 2024	52,153	52,153
Additions	30,783	30,783
At 31 December 2024	<u>82,936</u>	<u>82,936</u>
<b>Depreciation:</b>		
At 1 January 2024	2,434	2,434
Charge for the year	1,043	1,043
At 31 December 2024	<u>3,477</u>	<u>3,477</u>
<b>Net book value:</b>		
At 31 December 2024	<u>79,459</u>	<u>79,459</u>
At 31 December 2023	<u>49,719</u>	<u>49,719</u>

During 2021, Hill City Church purchased Emmaus Congregational Church and commenced refurbishment works. Land Transaction Tax at an estimated value of £2,750 has been deferred which would become payable if certain conditions are triggered. It is not anticipated that these conditions will be triggered and at the end of the deferral period (12 August 2026) it is the intention to apply for an extension to this deferral.

### Note 6: Current Assets

	2024 £	2023 £
Prepayments	610	540
Accrued income – gift aid	2,354	8,784
Other debtors	6	-
Total	<u>2,970</u>	<u>9,324</u>

### Note 7: Current Liabilities

	2024 £	2023 £
Trade creditors	-	-
Accruals	351	331
PAYE/NI	-	373
Other creditors	32	32
Total	<u>383</u>	<u>736</u>

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 8: Funds

	Balance b/fwd 2024	Income 2024	Expenditure 2024	Transfers 2023	Balance c/fwd 2024
	£	£	£	£	£
<b>Unrestricted funds</b>	86,326	19,025	(10,831)	30,782	125,302
<b>Restricted funds</b>					
CAP Torfaen	6,188	26,824	(30,427)	-	2,585
Emmaus Church	7,615	1,514	(1,655)	(4,507)	2,967
Garden grant	-	7,050	(7,050)	-	-
Kitchen grant	-	15,120	-	(5,475)	9,645
New store grant	-	20,800	-	(20,800)	-
Other restricted funds	-	1,775	(1,775)	-	-
<b>Restricted funds</b>	<b>13,803</b>	<b>73,083</b>	<b>(40,907)</b>	<b>(30,782)</b>	<b>15,197</b>
<b>Total funds</b>	<b>100,129</b>	<b>92,108</b>	<b>(51,738)</b>	<b>-</b>	<b>140,499</b>
	Balance b/fwd 2023	Income 2023	Expenditure 2023	Transfers 2023	Balance c/fwd 2023
	£	£	£	£	£
<b>Unrestricted funds</b>	78,198	19,533	(11,405)	-	86,326
<b>Restricted funds</b>					
CAP Torfaen	5,080	27,375	(26,267)	-	6,188
Emmaus Church	9,794	12,554	(14,733)	-	7,615
Other restricted funds	2,086	3,533	(5,619)	-	-
<b>Restricted funds</b>	<b>16,960</b>	<b>43,462</b>	<b>(46,619)</b>	<b>-</b>	<b>13,803</b>
<b>Total funds</b>	<b>95,158</b>	<b>62,995</b>	<b>(58,024)</b>	<b>-</b>	<b>100,129</b>

Restrictions relating to the funds are as set out below:

CAP Torfaen: donations and grants given for the work of CAP Torfaen

Emmaus Church: donations and grants given for the purchase of and works to renovate Emmaus Church

Garden grant: grant given for development of the garden

Kitchen grant: grant given for refurbishment of the Emmaus Church kitchen

New store grant: grant given for building a new store for the use of the Eastern Valley Foodbank

Other restricted funds includes a warm hub grant and donations collected for Latin Link in respect of N Matheson.

The charity has received restricted grants and donations which are funding capital expenditure. When the capital expenditure is incurred, a transfer is made out of the restricted fund and the assets are held as unrestricted assets.

# HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

### Note 9: Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed assets	79,459	-	79,459
Fixed asset investments	-	-	-
Current assets	46,194	15,229	61,423
Current liabilities	(351)	(32)	(383)
<b>Total net assets</b>	<b>125,302</b>	<b>15,197</b>	<b>140,499</b>

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	49,719	-	49,719
Fixed asset investments	-	-	-
Current assets	36,938	14,239	51,145
Current liabilities	(331)	(404)	(735)
<b>Total net assets</b>	<b>86,326</b>	<b>13,803</b>	<b>100,129</b>

### Note 10: Capital Commitments

At the balance sheet date, the charity had capital commitments totalling £25,082 in respect of works on the Emmaus Church kitchen and store.

**HILL CITY CHURCH**

England & Wales - Charity number 1127263

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# Accounts

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**HILL CITY CHURCH**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2023**

**Charity Number 1127263**

**HILL CITY CHURCH**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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**HILL CITY CHURCH**  
**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Registered Charity Name</b>	Hill City Church
<b>Charity Number</b>	1127263
<b>Trustees</b>	Mr A Toovey (resigned 20 <sup>th</sup> June 2022) Mr J Richards Mr S Matheson Mr P Cole
<b>Charity Address</b>	c/o S Matheson 29 Oaklands Road Sebastopol Pontypool NP4 5DB
<b>Independent examiner</b>	JP Roper FCA McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

The trustees are pleased to present their report to the income and expenditure accounts for the year ended 31<sup>st</sup> December 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

References and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the accounts.

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mr A Toovey (resigned 20<sup>th</sup> June 2022)

Mr J Richards

Mr S Matheson

Mr P Cole

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Hill City Church is a separately registered charity, number 1127263 and operates under the original Governing Document based on Charitable Associations model constitution GD3.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objectives of Hill City Church are:

- The advancement of the Christian faith in Trevechin, Torfaen, the UK and the world, for the benefit of the public through the holding of prayer meetings, worship services, lectures, production and distribution of literature on the Christian faith, in order to enlighten others about the Christian faith.
- The relief of persons in need or hardship who live in Trevechin, Torfaen, the UK and the world by providing services, facilities or by making grants of money.
- Provision of recreational and leisure activities for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty, social and economic circumstances with the intention of improving the condition of life for such people.

**Achievements and Performance**

2023 has been a year of continuing encouragement in many areas of church life. Though the core congregation continued to decline a little with people moving away for different reasons (all a positive), the weekly ministries have continued to gain in traction as more people from the community find their way to us. We have continued to see many through the doors in partnership with the Eastern Valley Foodbank and continued to serve the most needy in our community through Christians Against Poverty debt help and Life Skills courses. Both our ministry to the older members of our community and our youth group have continued to grow and we are seeking a greater linkage between the different ministries which is encouraging. Maybe the greatest area we'd love to see grow is with the younger children and we pray 2024 would be the year to see this happen.

In terms of the ongoing building renovation our focus this year was on the community garden which has become a great asset and the second phase of which is ongoing into next year. This has served as a springboard to a weekly 'warm hub' type ministry which was beginning to take root at the end of the year and fed into a chaotic but amazing end of year Christmas event which saw our building packed out primarily with people from the local community. 2024 has already seen this momentum continued and we look forward to greater impact in the community surrounding the church over the coming months and years.

HILL CITY CHURCH  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

FINANCIAL REVIEW

An independently examined summary of our income and expenditure is presented in the attached document.

We remain grateful to our supporters and congregation for all the support provided during 2023.

These accounts have been prepared on an accruals basis, in accordance with the Charities SORP.

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales required the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

JP Roper FCA has been re-appointed as independent examiner for the ensuing year.

Signed by



.....

Trustee

**HILL CITY CHURCH**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HILL CITY CHURCH**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 set out on the following pages.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed,

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JP Roper FCA  
Independent Examiner  
McKellens Limited  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

3/10/24

**HILL CITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

<b>2023</b>		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
	<b>Note</b>			
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,533	43,393	62,926
Charitable activities		-	-	-
Investment income		-	69	69
<b>Total Income</b>		<b>19,533</b>	<b>43,462</b>	<b>62,995</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	11,405	46,619	58,024
Other expenditure		-	-	-
<b>Total expenditure</b>		<b>11,405</b>	<b>46,619</b>	<b>58,024</b>
<b>Net income</b>		<b>8,128</b>	<b>(3,157)</b>	<b>4,971</b>
Transfers between funds				
<b>Net movement in funds</b>		<b>8,128</b>	<b>(3,157)</b>	<b>4,971</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		78,198	16,960	95,158
<b>Total funds carried forward</b>		<b>86,326</b>	<b>13,803</b>	<b>100,129</b>
<b>2022</b>		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
	<b>Note</b>			
<b>Income and Endowments from:</b>				
Donations and legacies	3	23,474	63,289	86,763
Charitable activities		-	-	-
Investment income		-	13	13
<b>Total Income</b>		<b>23,474</b>	<b>63,301</b>	<b>86,776</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	12,826	62,698	75,524
Other expenditure		-	-	-
<b>Total expenditure</b>		<b>12,826</b>	<b>62,698</b>	<b>75,524</b>
<b>Net income</b>		<b>10,648</b>	<b>604</b>	<b>11,252</b>
Transfers between funds				
<b>Net movement in funds</b>		<b>10,648</b>	<b>604</b>	<b>11,252</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		67,550	16,356	83,906
<b>Total funds carried forward</b>		<b>78,198</b>	<b>16,690</b>	<b>95,158</b>


HILL CITY CHURCH (CHARITY NUMBER: 1127263)

BALANCE SHEET

YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

Note	Unrestricted funds 2023	Restricted funds 2023 CAP Torfaen	Restricted funds 2023 Emmaus	Other restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022
<b>Tangible fixed assets</b>										
5	49,719	-	-	-	49,719	50,762	-	-	-	50,762
<b>Cash funds</b>										
Bank account	27,946	6,560	7,283	32	41,821	22,105	5,080	9,472	2,118	38,774
<b>Current Assets</b>										
6	8,992	-	332	-	9,324	5,817	-	322	-	6,139
Prepayments and accrued income	86,657	6,560	7,615	32	100,864	78,684	5,080	9,794	2,118	95,675
Total assets										
7	(931)	(372)		(32)	(735)	(486)	-	-	(32)	(518)
Liabilities										
Assets less liabilities	86,526	6,188	7,615	-	100,129	78,198	5,080	9,794	2,086	95,158

Signed by one trustee on behalf of all the trustees on 31<sup>st</sup> October 2024



# HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

### Note 1: Accounting policies

**Tangible fixed assets:** fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation:** Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line

**Public benefit:** Hill City Church meets the definition of a public benefit entity under FRS102.

**Note 2: Remuneration of trustees:** Costs of £17,001 (2023: £15,263) are included in the accounts in respect of salary and pension paid to Mr S Matheson, a trustee of Hill City church in respect of work that he carries out for CAP Torfaen. In 2023, costs of £1,200 (2022: £1,200) were paid to Impact Giving for onward transmission to Mr P Cole in respect of his work with Salt and Light.

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

## Note 3: Analysis of Income from Donations and Legacies

Income	Unrestricted funds 2023	Restricted funds 2023	Restricted funds 2023	Other restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Restricted funds 2022	Other restricted funds 2022	Total funds 2022
	£	£	£	£	£	£	£	£	£	£
Donations – regular giving	15,103	6,850	40	3,333	25,326	18,885	2,100	630	-	21,615
Donations – one off	1,284	2,321	75	-	3,680	479	4,000	50	-	4,529
Grants	-	18,204	12,360	200	30,764	-	17,160	34,860	4,167	56,187
Gift aid	3,146	-	10	-	3,156	3,792	-	-	-	3,792
Rent refund	-	-	-	-	-	318	-	-	-	318
<b>Total income from donations and legacies</b>	<b>19,533</b>	<b>27,375</b>	<b>12,485</b>	<b>3,533</b>	<b>62,926</b>	<b>23,474</b>	<b>23,260</b>	<b>35,862</b>	<b>4,167</b>	<b>86,763</b>

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

## Note 4: analysis of expenditure on charitable activities

	Unrestricted funds 2023	Restricted funds 2023 CAP Torfaen	Restricted funds 2023 Emmaus	Other restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022
	£	£	£	£	£	£	£	£	£	£
<b>Staff costs</b>										
Wages and salaries	-	16,689	-	3,333	20,022	-	15,000	-	1,667	16,667
Pension	-	313	-	-	313	-	263	-	-	263
	-	17,002	-	3,333	20,335	-	15,263	-	1,667	16,929
<b>Sunday services</b>										
Sunday services	249	-	-	-	249	390	-	-	-	390
						390	-	-	-	390
<b>Other ministries</b>										
Church planting/Acts 29/FIEC	2,640	-	-	-	2,640	2,640	-	-	-	2,640
CAP	-	4,554	-	-	4,554	-	3,015	-	-	3,015
Events	76	-	-	-	76	50	-	-	-	50
Holiday club and children's groups	74	-	-	-	74	71	-	-	-	71
Gifts and blessing	-	4,711	-	-	4,712	704	3,991	-	-	4,695
Impact giving	1,200	-	-	-	1,200	1,200	-	-	-	1,200
	3,990	9,265	-	-	13,256	4,665	7,006	-	-	11,671

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

## Note 4: analysis of expenditure on charitable activities (continued)

	Unrestricted funds 2023	Restricted funds 2023 CAP Torfaen	Restricted funds 2023 Emmaus	Other restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022
	£	£	£	£	£	£	£	£	£	£
<b>Other expenses</b>										
Website and media	758	-	-	-	758	704	-	-	-	704
Heat and light	2,386	-	-	200	2,586	2,212	-	-	-	2,212
Stationery/postage/media	407	-	-	-	407	407	-	-	-	407
Insurance	781	-	-	-	781	848	-	-	-	848
Other costs	620	-	-	2,086	2,706	381	-	-	414	795
Depreciation	1,043	-	-	-	1,043	1,043	-	-	-	1,043
	5,995	-	-	2,286	8,281	5,595	-	-	414	6,009
<b>Governance costs</b>										
Independent examination	205	-	-	-	205	180	-	-	-	180
Accountancy services	516	-	-	-	516	504	-	-	-	504
DBS checks	145	-	-	-	145	157	-	-	-	157
	866	-	-	-	866	841	-	-	-	841
<b>Emmaus Chapel</b>										
Refurbishment costs	305	-	14,733	-	15,037	1,334	-	38,348	-	39,682
						1,334	-	38,348	-	39,682
<b>Total expenditure</b>	<b>11,405</b>	<b>26,267</b>	<b>14,733</b>	<b>5,619</b>	<b>58,024</b>	<b>12,826</b>	<b>22,269</b>	<b>38,348</b>	<b>2,081</b>	<b>75,524</b>

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 5: Tangible Fixed Assets

	Freehold Building £	Total 2023 £
<b>Cost:</b>		
At 1 January 2023	52,153	52,153
Additions	-	-
At 31 December 2023	52,153	52,153
<b>Depreciation:</b>		
At 1 January 2023	1,391	1,391
Charge for the year	1,043	1,043
At 31 December 2023	2,434	2,434
<b>Net book value:</b>		
At 31 December 2023	49,719	49,719
At 31 December 2022	50,262	50,262

During 2021, Hill City Church purchased Emmaus Congregational Church and commenced refurbishment works. Land Transaction Tax at an estimated value of £2,750 has been deferred which would become payable if certain conditions are triggered. It is not anticipated that these conditions will be triggered and at the end of the deferral period (12 August 2026) it is the intention to apply for an extension to this deferral.

#### Note 6: Current Assets

	2023 £	2022 £
Prepayments	540	511
Accrued income – gift aid	8,784	5,628
Total	9,324	6,139

#### Note 7: Current Liabilities

	2023 £	2022 £
Trade creditors	-	-
Accruals	526	486
PAYE/NI	373	-
Other creditors	32	32
Total	931	518

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 8: Funds

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£
Balance 1 Jan 2022	78,198	5,080	9,794	2,086	95,158	67,550	4,088	12,268	-	83,906	12,268	-	83,906
Incoming resources	19,533	27,375	12,554	3,533	62,995	23,474	23,260	35,874	4,167	86,775	35,874	4,167	86,775
Expended	(11,405)	(26,267)	(14,733)	(5,619)	(58,024)	(12,826)	(22,269)	(38,348)	(2,081)	(75,524)	(38,348)	(2,081)	(75,524)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 31 Dec 2022</b>	<b>86,326</b>	<b>6,188</b>	<b>7,615</b>	<b>-</b>	<b>100,129</b>	<b>78,198</b>	<b>5,080</b>	<b>9,794</b>	<b>2,086</b>	<b>95,158</b>	<b>9,794</b>	<b>2,086</b>	<b>95,158</b>

#### Note 9: Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Other restricted funds 2021	Total funds 2021
	£	£	£	£	£	£	£	£	£	£
Tangible fixed assets	49,719	-	-	-	49,719	50,762	-	-	-	50,762
Fixed asset investments	-	-	-	-	-	-	-	-	-	-
Current assets	36,938	6,560	7,615	32	51,145	27,922	5,080	9,794	2,118	44,913
Current liabilities	(331)	(372)	-	(32)	(735)	(486)	-	-	(32)	(518)
<b>Total net assets</b>	<b>86,326</b>	<b>6,188</b>	<b>7,615</b>	<b>-</b>	<b>100,129</b>	<b>78,198</b>	<b>5,080</b>	<b>9,794</b>	<b>2,086</b>	<b>95,158</b>

**HILL CITY CHURCH**

England & Wales - Charity number 1127263

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# Accounts

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**HILL CITY CHURCH**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2022**

**Charity Number 1127263**

**HILL CITY CHURCH**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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## HILL CITY CHURCH

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Registered Charity Name</b>	Hill City Church
<b>Charity Number</b>	1127263
<b>Trustees</b>	Mr A Toovey (resigned 20 <sup>th</sup> June 2022) Mr J Richards Mr S Matheson Mr P Cole
<b>Charity Address</b>	c/o S Matheson 29 Oaklands Road Sebastopol Pontypool NP4 5DB
<b>Independent examiner</b>	JP Roper FCA McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

The trustees are pleased to present their report to the income and expenditure accounts for the year ended 31<sup>st</sup> December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

References and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the accounts.

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mr A Toovey (resigned 20<sup>th</sup> June 2022)

Mr J Richards

Mr S Matheson

Mr P Cole

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Hill City Church is a separately registered charity, number 1127263 and operates under the original Governing Document based on Charitable Associations model constitution GD3.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objectives of Hill City Church are:

- The advancement of the Christian faith in Trevethin, Torfaen, the UK and the world, for the benefit of the public through the holding of prayer meetings, worship services, lectures, production and distribution of literature on the Christian faith, in order to enlighten others about the Christian faith.
- The relief of persons in need or hardship who live in Trevethin, Torfaen, the UK and the world by providing services, facilities or by making grants of money.
- Provision of recreational and leisure activities for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty, social and economic circumstances with the intention of improving the condition of life for such people.

**Achievements and Performance**

Following the frustrations of the previous years, 2022 was a great year of getting back to some kind of normality and seeing the church used much more throughout the week. With the usual Sunday meetings, our baby & toddler group and Foodbank drop in continuing we were able to restart further children's and youth activities, run Life Skills courses from the church and begin hosting community events and fairs again throughout the year. Numerically the core group of church attendees has shrunk a little with people moving away but we have been extremely encouraged to see so many through the doors for different reasons week in and week out.

The renovation work also continued on the church building with heating and rooves being finished and the majority of the old wooden frame windows being replaced with new pvc units. We are continually grateful to those who have helped us fund this work but are keen to see more happen in future to continue the improvements in the usability of our facilities. We also had the encouragement near the end of the year of receiving a grant to work on the church garden. Though this was hard going with contractor difficulties in the closing months of 2022, at the time of writing we have seen this really begin to come together as a community garden serving both the church and the Foodbank in different ways.

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**FINANCIAL REVIEW**

An independently examined summary of our income and expenditure is presented in the attached document.

We remain grateful to our supporters and congregation for all the support provided during 2022.

These accounts have been prepared on an accruals basis, in accordance with the Charities SORP.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales required the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

JP Roper FCA has been re-appointed as independent examiner for the ensuing year.

Signed by



Trustee

26/10/23

**HILL CITY CHURCH**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HILL CITY CHURCH**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2022 set out on the following pages.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed,

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



27<sup>th</sup> October 2023

JP Roper FCA  
Independent Examiner  
McKellens Limited  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

**HILL CITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

2022	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	23,474	63,289	86,763
Charitable activities		-	-	-
Investment income		-	13	13
Total Income		<u>23,474</u>	<u>63,301</u>	<u>86,776</u>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	12,826	62,698	75,524
Other expenditure		-	-	-
Total expenditure		<u>12,826</u>	<u>62,698</u>	<u>75,524</u>
Net income		10,648	604	11,252
Transfers between funds				
Net movement in funds		10,648	604	11,252
<b>Reconciliation of funds</b>				
Total funds brought forward		67,550	16,356	83,906
Total funds carried forward		<u>78,198</u>	<u>16,690</u>	<u>95,158</u>
<b>2021</b>				
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	21,071	15,787	36,858
Charitable activities		-	-	-
Investment income		-	5	5
Total Income		<u>21,071</u>	<u>15,792</u>	<u>36,863</u>
<b>Expenditure on:</b>				
Raising funds		400	-	400
Charitable activities	4	11,521	29,362	40,882
Other expenditure		-	-	-
Total expenditure		<u>11,921</u>	<u>29,362</u>	<u>41,282</u>
Net income		9,150	(13,570)	(4,419)
Transfers between funds		49,753	(49,753)	-
Net movement in funds		58,903	(63,323)	(4,419)
<b>Reconciliation of funds</b>				
Total funds brought forward		8,647	79,679	88,325
Total funds carried forward		<u>67,550</u>	<u>16,356</u>	<u>83,906</u>

HILL CITY CHURCH (CHARITY NUMBER: 1127263)

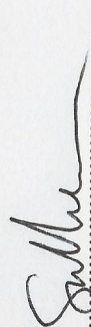
BALANCE SHEET

YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

Note	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021
5	50,762	-	-	-	50,762	51,805	-	-	51,805
<b>Cash funds</b>									
	22,105	5,080	9,472	2,118	38,774	16,344	4,377	12,268	32,989
6	5,817	-	322	-	6,139	2,107	-	-	2,107
	78,684	5,080	9,794	2,118	95,675	70,256	4,377	12,268	86,901
7	(486)	-	-	(32)	(518)	(2,706)	(289)	-	(2,995)
	78,198	5,080	9,794	2,086	95,158	67,550	4,088	12,268	83,906

Signed by two trustees on behalf of all the trustees on 26<sup>th</sup> October 2023





## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 1: Accounting policies

**Accruals basis:** The 2022 and 2021 accounts have been prepared on an accruals basis. In the prior year, the accounts were prepared on a cash receipts and payments basis, rather than an accruals basis. Had the prior year's accounts been prepared on an accruals basis, the following adjustments would be required in the 2021 accounts:

- Gift aid of £615 would have been accrued in respect of 2020
- Accountancy and payroll fees of totalling £306 would have been accrued in respect of 2020

The net effect of this would have been to reduce the deficit in 2020 by £309.

Gift aid recognised in the 2021 accounts includes the £615 above in respect of 2020. The cost of independent examination in the 2021 accounts includes the fees for both 2020 and 2021 and payroll costs include £126 in respect of 2020 in addition to the 2021 costs.

**Tangible fixed assets:** fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation:** Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line

**Public benefit:** Hill City Church meets the definition of a public benefit entity under FRS102.

**Note 2: Remuneration of trustees:** Costs of £15,263 (2021: £15,263) are included in the accounts in respect of salary and pension paid to Mr S Matheson, a trustee of Hill City church in respect of work that he carries out for CAP Torfaen. In 2021, his work related to both Hill City Church and CAP Torfaen. In 2022, costs of £1,200 (2021: £1,200) were paid to Impact Giving for onward transmission to Mr P Cole in respect of his work with Salt and Light.

## CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

## Note 3: Analysis of Income from Donations and Legacies

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021
	£	£	£	£	£	£	£	£	£
<b>Income</b>									
Donations – regular giving	18,885	2,100	630	-	21,615	17,507	2,100	726	20,333
Donations – one off	479	4,000	50	-	4,529	305	5,361	100	5,766
Grants	-	17,160	34,860	4,167	56,187	-	-	7,500	7,500
Gift aid	3,792	-	-	-	3,792	3,259	-	-	3,259
Rent refund	318	-	-	-	318	-	-	-	-
<b>Total income from donations and legacies</b>	<b>23,474</b>	<b>23,260</b>	<b>35,862</b>	<b>4,167</b>	<b>86,763</b>	<b>21,071</b>	<b>7,461</b>	<b>8,326</b>	<b>36,858</b>

**HILL CITY CHURCH (CHARITY NUMBER: 1127263)**

**NOTES TO THE ACCOUNTS**

**Note 4: analysis of expenditure on charitable activities**

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021
	£	£	£	£	£	£	£	£	£
<b>Staff costs</b>									
Wages and salaries	-	15,000	-	1,667	16,667	-	15,000	-	15,000
Pension	-	263	-	-	263	-	263	-	263
	-	15,263	-	1,667	16,929	-	15,263	-	15,263
<b>Sunday services</b>									
Sunday services	390	-	-	-	390	2,600	-	-	2,600
	390	-	-	-	390	2,600	-	-	2,600
<b>Other ministries</b>									
Church planting/Acts 29/FIEC	2,640	-	-	-	2,640	3,440	-	-	3,440
CAP	-	3,015	-	-	3,015	-	2,928	-	2,929
Events	50	-	-	-	50	29	516	-	545
Holiday club and children's groups	71	-	-	-	71	123	-	-	123
Gifts and blessing	704	3,991	-	-	4,695	250	2,255	-	2,505
Impact giving	1,200	-	-	-	1,200	1,200	-	-	1,200
	4,665	7,006	-	-	11,671	5,043	5,699	-	10,742

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

Note 4: analysis of expenditure on charitable activities (continued)

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021
	£	£	£	£	£	£	£	£	£
<b>Other expenses</b>									
Website and media	704	-	-	-	704	333	-	-	333
Heat and light	2,212	-	-	-	2,212	384	-	-	384
Stationery/postage/media	407	-	-	-	407	407	-	-	407
Insurance	848	-	-	-	848	600	-	-	600
Other costs	381	-	-	414	795	599	-	-	599
Depreciation	1,043	-	-	-	1,043	348	-	-	348
	5,595	-	-	414	6,009	2,671	-	-	2,671
<b>Governance costs</b>									
Independent examination	180	-	-	-	180	360	-	-	360
Accountancy services	504	-	-	-	504	630	-	-	630
DBS checks	157	-	-	-	157	166	-	-	203
	841	-	-	-	841	1,156	-	-	1,156
<b>Emmaus Chapel</b>									
Refurbishment costs	1,334	-	38,348	-	39,682	50	-	8,400	8,450
	1,334	-	38,348	-	39,682	50	-	8,400	8,450
<b>Total expenditure</b>	12,826	22,269	38,348	2,081	75,524	11,521	20,962	8,400	40,882

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 5: Tangible Fixed Assets

	Freehold Building £	Total 2022 £
<b>Cost:</b>		
At 1 January 2022	-	-
Additions	52,153	52,153
At 31 December 2022	52,153	52,153
<b>Depreciation:</b>		
At 1 January 2022	348	348
Charge for the year	1,043	1,043
At 31 December 2022	1,391	1,391
<b>Net book value:</b>		
At 31 December 2022	50,262	50,262
At 31 December 2021	51,805	51,805

During the year, Hill City Church purchased Emmaus Congregational Church and commenced refurbishment works. Land Transaction Tax at an estimated value of £2,750 has been deferred which would become payable if certain conditions are triggered. It is not anticipated that these conditions will be triggered and at the end of the deferral period (12 August 2026) it is the intention to apply for an extension to this deferral.

#### Note 6: Current Assets

	2022 £	2021 £
Prepayments	511	593
Accrued income – gift aid	5,628	1,514
Total	6,139	2,107

#### Note 7: Current Liabilities

	2022 £	2021 £
Trade creditors	-	2,400
Accruals	486	306
PAYE/NI	-	289
Other creditors	32	-
Total	518	2,995

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 8: Funds

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021
	£	£	£	£	£	£	£	£	£
Balance 1 Jan 2022	67,550	4,088	12,268	-	83,906	8,647	17,589	62,090	88,326
Incoming resources	23,474	23,260	35,874	4,167	86,775	21,071	7,461	8,331	36,863
Expended	(12,826)	(22,269)	(38,348)	(2,081)	(75,524)	(11,921)	(20,962)	(8,400)	(41,282)
Transfers	-	-	-	-	-	49,753	-	(49,753)	-
<b>Balance 31 Dec 2022</b>	<b>78,198</b>	<b>5,080</b>	<b>9,794</b>	<b>2,086</b>	<b>95,158</b>	<b>67,550</b>	<b>4,088</b>	<b>12,268</b>	<b>83,906</b>

#### Note 9: Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022 CAP Torfaen	Restricted funds 2022 Emmaus	Other restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021
	£	£	£	£	£	£	£	£	£
Tangible fixed assets	50,762	-	-	-	50,762	51,805	-	-	51,805
Fixed asset investments	-	-	-	-	-	-	-	-	-
Current assets	27,922	5,080	9,794	2,118	44,913	18,451	4,377	12,268	35,096
Current liabilities	(486)	-	-	(32)	(518)	(2,706)	(289)	-	(2,995)
<b>Total net assets</b>	<b>78,198</b>	<b>5,080</b>	<b>9,794</b>	<b>2,086</b>	<b>95,158</b>	<b>67,550</b>	<b>4,088</b>	<b>12,268</b>	<b>83,906</b>

**HILL CITY CHURCH**

England & Wales - Charity number 1127263

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# Accounts

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**HILL CITY CHURCH**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2021**

**Charity Number 1127263**

**HILL CITY CHURCH**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

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Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of assets and liabilities	7
Notes to the accounts	8

## HILL CITY CHURCH

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Registered Charity Name</b>	Hill City Church
<b>Charity Number</b>	1127263
<b>Trustees</b>	Mr A Toovey (resigned 20 <sup>th</sup> June 2022) Mr J Richards Mr S Matheson Mr P Cole
<b>Charity Address</b>	c/o S Matheson 29 Oaklands Road Sebastopol Pontypool NP4 5DB
<b>Independent examiner</b>	JP Roper FCA McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

The trustees are pleased to present their report to the income and expenditure accounts for the year ended 31<sup>st</sup> December 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

References and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the accounts.

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mr A Toovey (resigned 20<sup>th</sup> June 2022)

Mr J Richards

Mr S Matheson

Mr P Cole

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Hill City Church is a separately registered charity, number 1127263 and operates under the original Governing Document based on Charitable Associations model constitution GD3.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objectives of Hill City Church are:

- The advancement of the Christian faith in Trevechin, Torfaen, the UK and the world, for the benefit of the public through the holding of prayer meetings, worship services, lectures, production and distribution of literature on the Christian faith, in order to enlighten others about the Christian faith.
- The relief of persons in need or hardship who live in Trevechin, Torfaen, the UK and the world by providing services, facilities or by making grants of money.
- Provision of recreational and leisure activities for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty, social and economic circumstances with the intention of improving the condition of life for such people.

**Achievements and Performance**

After the obvious upheaval of 2020, the following year was one of continued frustration and yet ultimately encouraging stability for the church as a whole. Throughout the majority of the year we remained unable to hold most of the meetings and groups that had characterised our church pre-covid. However the church continued to adapt to the challenges this brought and we did whatever we could to keep connected to one another and our wider community. Over the first half of the year we did have small face-to-face gatherings on a Sunday as per regulations at the time and it was then a real relief to be able to gather all together through the better weather of the summer and beyond as regulations relaxed. The close of the year also saw the beginnings of other groups re-opening as our parent and toddler group began again and we were also able to host a Foodbank drop in twice a week which is a real privilege. Christmas turned out to be a disappointment as covid prevented many planned activities from taking place but we entered into 2022 encouraged that the church would soon be returning to a more 'normal' programme of activities.

As in previous years, our efforts to purchase and refurbish the building at Emmaus Chapel continued. We are really pleased to be able to say that the purchase did finally go through in August of this year. With fundraising for initial refurbishment already secured, work on the roofs and the heating began late in the year, immediately bringing much needed improvement to the look and function of the facilities. We hope and pray that these improvements will see the buildings used to bless many people in 2022 and long into the future.

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**FINANCIAL REVIEW**

An independently examined summary of our income and expenditure is presented in the attached document.

We remain grateful to our supporters and congregation for all the support provided during 2021.

These accounts have been prepared on a simple receipts and payments basis, in accordance with the Charities SORP.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales required the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:


- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

JP Roper FCA has been re-appointed as independent examiner for the ensuing year.

Signed by



Trustee

**HILL CITY CHURCH**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HILL CITY CHURCH**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2021 set out on the following pages.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed,

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JP Roper FCA  
Independent Examiner  
McKellens Limited  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

**HILL CITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

2021	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	21,071	15,787	36,858
Charitable activities		-	-	-
Investment income		-	5	5
Total Income		<u>21,071</u>	<u>15,792</u>	<u>36,863</u>
<b>Expenditure on:</b>				
Raising funds		400	-	400
Charitable activities	4	11,562	29,320	40,882
Other expenditure		-	-	-
Total expenditure		<u>11,962</u>	<u>29,320</u>	<u>41,282</u>
Net income		9,109	(13,528)	(4,419)
Transfers between funds		49,753	(49,753)	-
Net movement in funds		58,862	(63,281)	(4,419)
<b>Reconciliation of funds</b>				
Total funds brought forward		8,647	79,679	88,325
Total funds carried forward		<u>67,508</u>	<u>16,398</u>	<u>83,906</u>
2020	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	21,954	75,182	97,136
Charitable activities		-	-	-
Investment income		-	12	12
Total Income		<u>21,954</u>	<u>75,194</u>	<u>97,148</u>
<b>Expenditure on:</b>				
Raising funds		-	1,000	1,000
Charitable activities	4	25,233	4,881	30,114
Other expenditure		-	-	-
Total expenditure		<u>25,233</u>	<u>5,881</u>	<u>31,114</u>
Net income		(3,279)	69,313	66,034
Transfers between funds		(10,044)	10,044	-
Net movement in funds		(13,323)	79,358	66,034
<b>Reconciliation of funds</b>				
Total funds brought forward		21,970	321	22,291
Total funds carried forward		<u>8,647</u>	<u>79,679</u>	<u>88,325</u>


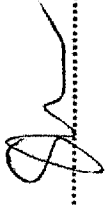
HILL CITY CHURCH (CHARITY NUMBER: 1127263)

BALANCE SHEET

YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

	Note	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020
Tangible fixed assets	5	51,805	-	-	51,805	-	-	-	-
Cash funds									
Bank account		16,344	4,377	12,268	32,989	8,647	17,589	62,090	88,325
Current Assets	6								
Prepayments and accrued income		2,107	-	-	2,107	-	-	-	-
Total assets		70,256	4,377	12,268	86,901	8,647	17,589	62,090	88,325
Liabilities	7	2,706	289	-	2,995	-	-	-	-
Assets less liabilities		67,550	4,088	12,268	83,906	8,647	17,589	62,090	88,325

Signed by two trustees on behalf of all the trustees

  
 .....  
  
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## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 1: Accounting policies

**Accruals basis:** The 2021 accounts have been prepared on an accruals basis. In the prior year, the accounts were prepared on a cash receipts and payments basis, rather than an accruals basis. Had the prior year's accounts been prepared on an accruals basis, the following adjustments would be required:

- Gift aid of £615 would have been accrued in respect of 2020
- Accountancy and payroll fees of totalling £306 would have been accrued in respect of 2020

The net effect of this would have been to reduce the deficit in 2020 by £309.

Gift aid recognised in the 2021 accounts includes the £615 above in respect of 2020. The cost of independent examination in the 2021 accounts includes the fees for both 2020 and 2021 and payroll costs include £126 in respect of 2020 in addition to the 2021 costs.

**Tangible fixed assets:** fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation:** Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line

**Public benefit:** Hill City Church meets the definition of a public benefit entity under FRS102.

**Note 2: Remuneration of trustees:** Costs of £15,263 (2020: £14,652) are included in the accounts in respect of salary and pension paid to Mr S Matheson, a trustee of Hill City church in respect of work that he carries out for CAP Torfaen. In 2020, his work related to both Hill City Church and CAP Torfaen. In 2021, costs of £1,200 (2020: £1,200) were paid to Impact Giving for onward transmission to Mr P Cole in respect of his work with Salt and Light.

## CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 3: Analysis of Income from Donations and Legacies

Income	Unrestricted funds 2021	Restricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£	£	£
Donations – regular giving	17,507	2,100	726	20,333	16,660	2,070	-	18,730
Donations – one off	305	5,361	100	5,766	735	2,224	24,852	27,811
Grants	-		7,500	7,500	-	17,160	23,500	40,660
Gift aid	3,259	-	-	3,259	4,559	150	5,226	9,935
Total income from donations and legacies	21,071	7,461	8,326	36,858	21,954	21,604	53,578	97,136

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 4: analysis of expenditure on charitable activities

	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020
£	£	£	£	£	£	£	£	£
<b>Staff costs</b>								
Wages and salaries	-	15,000	-	15,000	14,652	-	-	14,652
Pension	-	263	-	263	615	-	-	615
	-	15,263	-	15,263	15,267	-	-	15,267
<b>Sunday services</b>								
Sunday services	2,600	-	-	2,600	3,936	-	-	3,936
	2,600	-	-	2,600	3,936	-	-	3,936
<b>Other ministries</b>								
Church planting/Acts 29/FIEC	3,440	-	-	3,440	1,490	-	-	1,490
CAP	43	2,886	-	2,929	-	3,743	-	3,743
Events	29	516	-	545	811	-	-	811
Holiday club and children's groups	123	-	-	123	80	-	-	80
Gifts and blessing	250	2,255	-	2,505	-	594	-	594
Impact giving	1,200	-	-	1,200	1,200	-	-	1,200
	5,085	5,657	-	10,742	3,581	4,337	-	7,918

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 4: analysis of expenditure on charitable activities (continued)

	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020
	£	£	£	£	£	£	£	£
<b>Other expenses</b>								
Website and media	333	-	-	333	296	-	-	296
Heat and light	384	-	-	384				
Stationery/postage/media	407	-	-	407	447	-	-	447
Insurance	600	-	-	600	570	-	-	570
Other costs	599	-	-	599	249	-	-	249
Depreciation	348	-	-	348	-	-	-	-
	<b>2,671</b>	-	-	<b>2,671</b>	<b>1,561</b>	-	-	<b>1,561</b>
<b>Governance costs</b>								
Independent examination	360	-	-	360	180	-	-	180
Accountancy services	630	-	-	630	504	-	-	504
DBS checks	166	-	-	203	203	-	-	203
	<b>1,156</b>	-	-	<b>1,156</b>	<b>887</b>	-	-	<b>887</b>
<b>Emmaus Chapel</b>								
Refurbishment costs	50	-	8,400	8,450	-	-	544	544
	50	-	8,400	8,450	-	-	544	544
<b>Total expenditure</b>	<b>11,562</b>	<b>20,920</b>	<b>8,400</b>	<b>40,882</b>	<b>25,233</b>	<b>4,337</b>	<b>544</b>	<b>30,114</b>

# HILL CITY CHURCH (CHARITY NUMBER: 1127263)

## NOTES TO THE ACCOUNTS

### Note 5: Tangible Fixed Assets

	Freehold Building £	Total 2021 £
<b>Cost:</b>		
At 1 January 2021	-	-
Additions	52,153	52,153
At 31 December 2021	<u>52,153</u>	<u>52,153</u>
<b>Depreciation:</b>		
At 1 January 2021	-	-
Charge for the year	348	348
At 31 December 2021	<u>348</u>	<u>348</u>
<b>Net book value:</b>		
At 31 December 2021	<u>51,805</u>	<u>51,805</u>
At 31 December 2020	<u>-</u>	<u>-</u>

During the year, Hill City Church purchased Emmaus Congregational Church and commenced refurbishment works. Land Transaction Tax at an estimated value of £2,750 has been deferred which would become payable if certain conditions are triggered. It is not anticipated that these conditions will be triggered and at the end of the deferral period (12 August 2026) it is the intention to apply for an extension to this deferral.

### Note 6: Current Assets

	2021 £	2020 £
Prepayments	593	N/A
Accrued income – gift aid	1,514	N/A
Total	<u>2,107</u>	<u>N/A</u>

As the 2020 accounts were prepared on a cash receipts and payments basis, rather than an accruals basis there were no current assets at that time.

### Note 7: Current Liabilities

	2021 £	2020 £
Trade creditors	2,400	N/A
Accruals	306	N/A
PAYE/NI	289	N/A
Total	<u>2,995</u>	<u>N/A</u>

As the 2020 accounts were prepared on a cash receipts and payments basis, rather than an accruals basis there were no current liabilities at that time.

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 8: Funds

	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020
	£	£	£	£	£	£	£	£
Balance 1 Jan 2021	8,647	17,589	62,090	88,326	21,970	321	-	22,291
Incoming resources	21,071	7,461	8,331	36,863	21,954	21,604	53,590	97,148
Expended	(11,921)	(20,962)	(8,400)	(41,282)	(25,233)	(4,337)	(1,544)	(31,114)
Transfers	49,753	-	(49,753)	-	(10,044)	-	10,044	-
<b>Balance 31 Dec 2021</b>	<b>67,550</b>	<b>4,088</b>	<b>12,268</b>	<b>83,906</b>	<b>8,647</b>	<b>17,588</b>	<b>62,090</b>	<b>88,325</b>

During the year, the purchase of Emmaus Chapel was completed. Costs expended in respect of acquiring the building and undertaking repairs have been transferred out of the restricted fund into the general fund.

#### Note 9: Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021 CAP Torfaen	Restricted funds 2021 Emmaus	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020
	£	£	£	£	£	£	£	£
Tangible fixed assets	51,805	-	-	51,805	-	-	-	-
Fixed asset investments	-	-	-	-	-	-	-	-
Current assets	18,451	4,377	12,268	35,096	8,647	17,589	62,090	88,325
Current liabilities	(2,706)	(289)	-	(2,995)	-	-	-	-
<b>Total net assets</b>	<b>67,550</b>	<b>4,088</b>	<b>12,268</b>	<b>83,906</b>	<b>8,647</b>	<b>17,589</b>	<b>62,090</b>	<b>88,325</b>

**HILL CITY CHURCH**

England & Wales - Charity number 1127263

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# Accounts

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**HILL CITY CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2020**

**Charity Number 1127263**

**HILL CITY CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

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Statement of financial activities	6
Statement of assets and liabilities	7
Notes to the accounts	8

**HILL CITY CHURCH**  
**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

**Registered Charity Name** Hill City Church

**Charity Number** 1127263

**Trustees**  
Mr A Toovey  
Mr J Richards  
Mr S Matheson  
Mr P Cole

**Charity Address**  
c/o S Matheson  
29 Oaklands Road  
Sebastopol  
Pontypool  
NP4 5DB

**Independent examiner**  
JP Roper FCA  
McKellens Limited  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

The trustees are pleased to present their report to the income and expenditure accounts for the year ended 31<sup>st</sup> December 2020.

**REFERENCE AND ADMINISTRATIVE DETAILS**

References and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the accounts.

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mr A Toovey

Mr J Richards

Mr S Matheson

Mr P Cole

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Hill City Church is a separately registered charity, number 1127263 and operates under the original Governing Document based on Charitable Associations model constitution GD3.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objectives of Hill City Church are:

- The advancement of the Christian faith in Trevechin, Torfaen, the UK and the world, for the benefit of the public through the holding of prayer meetings, worship services, lectures, production and distribution of literature on the Christian faith, in order to enlighten others about the Christian faith.
- The relief of persons in need or hardship who live in Trevechin, Torfaen, the UK and the world by providing services, facilities or by making grants of money.
- Provision of recreational and leisure activities for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty, social and economic circumstances with the intention of improving the condition of life for such people.

**Achievements and Performance**

For Hill City Church, as it was for many, 2020 was a year of great change, great upheaval and many challenges. However we are extremely pleased with the resilience and adaptability of our church which meant that, though it was a difficult year it was still a year of great blessings. With the shutting down of face-to-face activities for the majority of the year there was much that was missed including most of our children's activities, outreach activities including fairs, meals and other special events, and other regular fellowship groups all had to be cancelled which was disappointing. However, we were able to move a number of our groups and activities online, including our Sunday services, youth group, small group Bible studies, prayer meeting and a few other events through the year. The vast majority of our regular attenders embraced the need for the technology to keep us connected which was really pleasing, with only a handful finding it a little tougher to remain engaged in what was going on. We trust that, despite all its challenges, once the current restrictions are over our church will have learnt much from all we have been through and will remain extremely grateful for the freedoms we enjoy in our nation.

One of the biggest plus points for the church through the year was the fundraising efforts that could still be undertaken despite the restrictions. We were both extremely blessed by the generosity of our congregation as we held a gift day early in the year, and were then very grateful for the positive responses to grant applications which mean we now have the funds needed to purchase Emmaus Chapel in Pontnewynydd and now look forward to making this our long-term home for many years to come. There is still much that needs to be done with regards to fundraising for the building and we pray that we would be successful in securing the funds necessary to refurbish Emmaus to a good standard, well equipped for the work and outreach of the church.

**HILL CITY CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**FINANCIAL REVIEW**

An Independently examined summary of our income and expenditure is presented in the attached document.

We remain grateful to our supporters and congregation for all the support provided during 2020.

These accounts have been prepared on a simple receipts and payments basis, in accordance with the Charities SORP.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales required the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

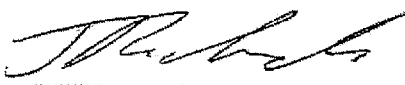
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

JP Roper FCA has been re-appointed as independent examiner for the ensuing year.

Signed by



Trustee

**HILL CITY CHURCH**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HILL CITY CHURCH**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2020 set out on the following pages.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed,

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JP Roper FCA  
Independent Examiner  
McKellens Limited  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

**HILL CITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

2020	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	21,954	75,182	97,136
Charitable activities		-	-	-
Investment income		-	12	12
<b>Total Income</b>		<b>21,954</b>	<b>75,194</b>	<b>97,148</b>
<b>Expenditure on:</b>				
Raising funds		-	1,000	1,000
Charitable activities	4	25,233	4,881	30,114
Other expenditure		-	-	-
<b>Total expenditure</b>		<b>25,233</b>	<b>5,881</b>	<b>31,114</b>
<b>Net income</b>		<b>(3,279)</b>	<b>69,313</b>	<b>66,034</b>
Transfers between funds		<b>(10,044)</b>	<b>10,044</b>	-
<b>Net movement in funds</b>		<b>(13,323)</b>	<b>79,358</b>	<b>66,034</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		21,970	321	22,291
Total funds carried forward		<b>8,647</b>	<b>79,679</b>	<b>88,325</b>
<b>2019</b>				
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,063	5,219	24,282
Charitable activities		-	-	-
Investment income		-	-	-
<b>Total Income</b>		<b>19,063</b>	<b>5,219</b>	<b>24,282</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	22,768	8,691	31,459
Other expenditure		-	-	-
<b>Total expenditure</b>		<b>22,768</b>	<b>8,691</b>	<b>31,459</b>
<b>Net income</b>		<b>(3,705)</b>	<b>(3,471)</b>	<b>(7,176)</b>
Transfers between funds		<b>(3,500)</b>	<b>3,500</b>	-
<b>Net movement in funds</b>		<b>(7,205)</b>	<b>29</b>	<b>(7,176)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		29,174	293	29,466
Total funds carried forward		<b>21,970</b>	<b>321</b>	<b>22,291</b>

**HILL CITY CHURCH (CHARITY NUMBER: 1127263)**

**STATEMENT OF ASSETS AND LIABILITIES**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019 CAP Torfaen	Restricted funds 2019 Emmaus	Total funds 2019
<b>Cash funds</b>								
Bank account	8,647	17,589	62,090	88,325	21,970	321	-	22,291
<b>Other monetary assets</b>	-	-	-	-				
<b>Investment assets</b>	-	-	-	-				
<b>Total assets</b>	<b>8,647</b>	<b>17,589</b>	<b>62,090</b>	<b>88,325</b>	<b>21,970</b>	<b>321</b>	<b>-</b>	<b>22,291</b>
<b>Liabilities</b>	-	-	-	-				
<b>Assets less liabilities</b>	<b>8,647</b>	<b>17,589</b>	<b>62,090</b>	<b>88,325</b>	<b>21,970</b>	<b>321</b>	<b>-</b>	<b>22,291</b>

Signed by two trustees on behalf of all the trustees

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

**Note 1: Accounting policies**

**Cash receipts and payment basis:** These accounts have been prepared on a cash receipts and payments basis, rather than an accruals basis. Specifically, gift aid is accounted for when received, not accrued and equipment purchased for the charity's use is included as an expense in the year of acquisition.

**Note 2: Remuneration of trustees:** Costs of £14,652 (2019: £14,975) are included in the accounts in respect of salary and pension paid to Mr S Matheson, a trustee of Hill City church in respect of work that he carries out for Hill City Church and CAP Torfaen.

**Note 3: Analysis of Income from Donations and Legacies**

	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019 CAP Torfaen	Restricted funds 2019 Emmaus	Total funds 2019
	£	£	£	£	£	£	£	£
<b>Income</b>								
Donations – regular giving	16,660	2,070	-	18,730	15,359	3,508	-	18,867
Donations – one off	735	2,224	24,852	27,811	918	1,711	-	6,630
Grants	-	17,160	23,500	40,660				
Gift aid	4,559	150	5,226	9,935	2,786	-	-	2,786
<b>Total income from donations and legacies</b>	<b>21,954</b>	<b>21,604</b>	<b>53,578</b>	<b>97,136</b>	<b>19,063</b>	<b>5,219</b>	<b>-</b>	<b>24,282</b>

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 4: analysis of expenditure on charitable activities

	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019 CAP Torfaen	Restricted funds 2019 Emmaus	Total funds 2019
	£	£	£	£	£	£	£	£
<b>Staff costs</b>								
Wages and salaries	14,652	-	-	14,652	10,975	4,000	-	14,975
Pension	615	-	-	615	564	-	-	564
	<b>15,267</b>	<b>-</b>	<b>-</b>	<b>15,267</b>	<b>11,539</b>	<b>4,000</b>	<b>-</b>	<b>15,539</b>
<b>Sunday services</b>								
Sunday services	3,936	-	-	3,936	4,589	-	-	4,589
	<b>3,936</b>	<b>-</b>	<b>-</b>	<b>3,936</b>	<b>4,589</b>	<b>-</b>	<b>-</b>	<b>4,589</b>
<b>Other ministries</b>								
Church planting/Acts 29/FIEC	1,490	-	-	1,490	1,740	-	-	1,740
CAP	-	3,743	-	3,743	-	4,580	-	4,580
Events	811	-	-	811	54	39	-	93
Holiday club and children's groups	80	-	-	80	219	-	-	219
Gifts and blessing		594	-	594	234	57	-	291
Impact giving	1,200	-	-	1,200	1,200	-	-	1,200
	<b>3,581</b>	<b>4,337</b>	<b>-</b>	<b>7,918</b>	<b>3,448</b>	<b>4,676</b>	<b>-</b>	<b>8,123</b>

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 4: analysis of expenditure on charitable activities (continued)

	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019 CAP Torfaen	Restricted funds 2019 Emmaus	Total funds 2019
	£	£	£	£	£	£	£	£
<b>Other expenses</b>								
Website and media	296	-	-	296	237	-	-	237
Stationery/postage/media	447	-	-	447	300	-	-	300
Insurance	570	-	-	570	568	-	-	568
Conferences and training	-	-	-	-	-	-	-	-
Books and Bibles	-	-	-	-	-	-	-	-
Other costs	249	-	-	249	1,055	-	-	1,055
	1,561	-	-	1,561	2,159	-	-	2,159
<b>Governance costs</b>								
Independent examination	180	-	-	180	-	-	-	-
Accountancy services	504	-	-	504	864	-	-	864
DBS checks	203	-	-	203	169	-	-	169
	887	-	-	887	1,033	-	-	1,033
<b>Emmaus Chapel</b>								
Refurbishment costs	-	-	544	544	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure</b>	<b>25,233</b>	<b>4,337</b>	<b>544</b>	<b>30,114</b>	<b>22,768</b>	<b>8,691</b>	<b>-</b>	<b>31,459</b>

## HILL CITY CHURCH (CHARITY NUMBER: 1127263)

### NOTES TO THE ACCOUNTS

#### Note 5: Funds

	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019 CAP Torfaen	Restricted funds 2019 Emmaus	Total funds 2019
	£	£	£	£	£	£	£	£
Balance 1 Jan 2019	21,970	321	-	22,291	29,174	293	-	29,466
Incoming resources	21,954	21,604	53,590	97,148	19,063	5,219	-	24,282
Expended	(25,233)	(4,337)	(1,544)	(31,114)	(22,768)	(8,691)	-	(31,459)
Transfers	(10,044)	-	10,044	-	(3,500)	3500	-	-
<b>Balance 31 Dec 2019</b>	<b>8,647</b>	<b>17,588</b>	<b>62,090</b>	<b>88,325</b>	<b>21,970</b>	<b>321</b>	<b>-</b>	<b>22,291</b>

#### Note 6: Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020 CAP Torfaen	Restricted funds 2020 Emmaus	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019 CAP Torfaen	Restricted funds 2019 Emmaus	Total funds 2019
	£	£	£	£	£	£	£	£
Tangible fixed assets	-	-	-	-	-	-	-	-
Fixed asset investments	-	-	-	-	-	-	-	-
Current assets	8,647	17,589	62,090	88,325	21,970	321	-	22,291
Current liabilities	-	-	-	-	-	-	-	-
<b>Total net assets</b>	<b>8,647</b>	<b>17,589</b>	<b>62,090</b>	<b>88,325</b>	<b>21,970</b>	<b>321</b>	<b>-</b>	<b>22,291</b>