

HILL CITY CHURCH

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2022

Charity Number 1127263

HILL CITY CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

CONTENTS	PAGE
Trustees and professional advisers	1
Trustees Annual Report	2
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

Registered Charity Name	Hill City Church
Charity Number	1127263
Trustees	Mr A Toovey (resigned 20 th June 2022) 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 31ST DECEMBER 2022

The trustees are pleased to present their report to the income and expenditure accounts for the year ended 31st 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 20th June 2022)

Mr J Richards

Mr S Matheson

Mr P Cole

HILL CITY CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST 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 31ST 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 31ST DECEMBER 2022

I report on the accounts of the charity for the year ended 31st 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.



27th 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 31ST DECEMBER 2022

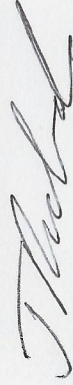
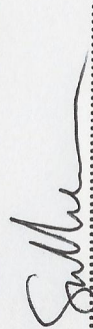
2022		Unrestricted funds £	Restricted funds £	Total 2022 £
	Note			
Income and Endowments from:				
Donations and legacies	3	23,474	63,289	86,763
Charitable activities		-	-	-
Investment income		-	13	13
Total Income		23,474	63,301	86,776
Expenditure on:				
Raising funds		-	-	-
Charitable activities	4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

HILL CITY CHURCH (CHARITY NUMBER: 1127263)

BALANCE SHEET

YEAR ENDED 31ST 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
Tangible fixed assets									
Cash funds									
Bank account	22,105	5,080	9,472	2,118	38,774	16,344	4,377	12,268	32,989
6									
Current Assets									
Prepayments and accrued income	5,817	-	322	-	6,139	2,107	-	-	2,107
Total assets	78,684	5,080	9,794	2,118	95,675	70,256	4,377	12,268	86,901
7									
Liabilities									
	(486)	-	-	(32)	(518)	(2,706)	(289)	-	(2,995)
Assets less liabilities	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 26th 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
	£	£	£	£	£	£	£	£	£
Income									
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	-	-	-	-
Total income from donations and legacies	23,474	23,260	35,862	4,167	86,763	21,071	7,461	8,326	36,858

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
	£	£	£	£	£	£	£	£	£
Staff costs									
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
Sunday services									
Sunday services	390	-	-	-	390	2,600	-	-	2,600
	390	-	-	-	390	2,600	-	-	2,600
Other ministries									
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
	£	£	£	£	£	£	£	£	£
Other expenses									
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
Governance costs									
Independent examination	180	-	-	-	180	360	-	-	360
Accountancy services	504	-	-	-	504	630	-	-	630
DBS checks	157	-	-	-	157	166	-	-	203
	841	-	-	-	841	1,156	-	-	1,156
Emmaus Chapel									
Refurbishment costs	1,334	-	38,348	-	39,682	50	-	8,400	8,450
	1,334	-	38,348	-	39,682	50	-	8,400	8,450
Total expenditure	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 £
Cost:		
At 1 January 2022	-	-
Additions	52,153	52,153
At 31 December 2022	52,153	52,153
Depreciation:		
At 1 January 2022	348	348
Charge for the year	1,043	1,043
At 31 December 2022	1,391	1,391
Net book value:		
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)	-
Balance 31 Dec 2022	78,198	5,080	9,794	2,086	95,158	67,550	4,088	12,268	83,906

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)
Total net assets	78,198	5,080	9,794	2,086	95,158	67,550	4,088	12,268	83,906