

HILL CITY CHURCH

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023**

Charity Number 1127263

HILL CITY CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023

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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 2023

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

Mr J Richards

Mr S Matheson

Mr P Cole

HILL CITY CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST 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 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

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 31ST 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:

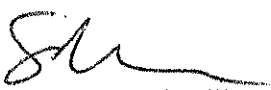
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed 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 31ST DECEMBER 2023

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

31/10/24

HILL CITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2023

2023		Unrestricted funds £	Restricted funds £	Total 2023 £
	Note			
Income and Endowments from:				
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>
Expenditure on:				
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
Reconciliation of funds				
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>
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		<u>23,474</u>	<u>63,301</u>	<u>86,776</u>
Expenditure on:				
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
Reconciliation of funds				
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>

HILL CITY CHURCH (CHARITY NUMBER: 1127263)

BALANCE SHEET

YEAR ENDED 31ST 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
5										
Tangible fixed assets										
	49,719	-	-	-	49,719	50,762	-	-	-	50,762
Cash funds										
Bank account	27,946	6,560	7,283	32	41,821	22,105	5,080	9,472	2,118	38,774
6										
Current Assets										
Prepayments and accrued income	8,992	-	332	-	9,324	5,817	-	322	-	6,139
Total assets	86,657	6,560	7,615	32	100,864	78,684	5,080	9,794	2,118	95,675
7										
Liabilities	(931)	(372)		(32)	(735)	(486)	-	-	(32)	(518)
Assets less liabilities	86,326	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 31st 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

	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
	£	£	£	£	£	£	£	£	£	£
Income										
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
Total income from donations and legacies	19,533	27,375	12,485	3,533	62,926	23,474	23,260	35,862	4,167	86,763

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
	£	£	£	£	£	£	£	£	£	£
Staff costs										
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
Sunday services										
Sunday services	249	-	-	-	249	390	-	-	-	390
						390	-	-	-	390
Other ministries										
Church planting/Acts 29/FEC	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
	£	£	£	£	£	£	£	£	£	£
Other expenses										
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
Governance costs										
Independent examination	205	-	-	-	205	180	-	-	-	180
Accountancy services	516	-	-	-	516	504	-	-	-	504
DBS checks	145	-	-	-	145	157	-	-	-	157
	866	-	-	-	866	841	-	-	-	841
Emmaus Chapel										
Refurbishment costs	305	-	14,733	-	15,037	1,334	-	38,348	-	39,682
						1,334	-	38,348	-	39,682
Total expenditure	11,405	26,267	14,733	5,619	58,024	12,826	22,269	38,348	2,081	75,524

HILL CITY CHURCH (CHARITY NUMBER: 1127263)

NOTES TO THE ACCOUNTS

Note 5: Tangible Fixed Assets

	Freehold Building £	Total 2023 £
Cost:		
At 1 January 2023	52,153	52,153
Additions	-	-
At 31 December 2023	52,153	52,153
Depreciation:		
At 1 January 2023	1,391	1,391
Charge for the year	1,043	1,043
At 31 December 2023	2,434	2,434
Net book value:		
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
	£	£	£	£	£	£	£	£	£	£
Balance 1 Jan 2022	78,198	5,080	9,794	2,086	95,158	67,550	4,088	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
Expended	(11,405)	(26,267)	(14,733)	(5,619)	(58,024)	(12,826)	(22,269)	(38,348)	(2,081)	(75,524)
Transfers	-	-	-	-	-	-	-	-	-	-
Balance 31 Dec 2022	86,326	6,188	7,615	-	100,129	78,198	5,080	9,794	2,086	95,158

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)
Total net assets	86,326	6,188	7,615	-	100,129	78,198	5,080	9,794	2,086	95,158