

**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

**Registered Charity Name** Hill City Church

**Charity Number** 1127263

**Trustees**  
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 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		Unrestricted funds £	Restricted funds £	Total 2024 £
	Note			
<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		19,025	73,083	92,108
<b>Expenditure on:</b>				
Raising funds		300	-	300
Charitable activities	4	10,531	40,907	51,438
Other expenditure		-	-	-
Total expenditure		10,831	40,907	51,738
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		125,302	15,197	140,499
<b>2023</b>				
	Note			
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,533	43,393	62,926
Charitable activities		-	-	-
Investment income		-	69	69
Total Income		19,533	43,462	62,995
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	11,405	46,619	58,024
Other expenditure		-	-	-
Total expenditure		11,405	46,619	58,024
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		86,326	13,803	100,129




## 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
Cash funds							
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		125,653	15,229	140,882	86,657	14,207	100,864
Liabilities	7	(351)	(32)	(383)	(331)	(404)	(735)
Assets less liabilities		125,302	15,197	140,499	86,326	13,803	100,129

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



**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	18,528	72,405	90,933	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
	-	18,160	18,160	-	20,335	20,335
<b>Sunday services</b>						
Sunday services	345	-	345	249	-	249
<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	1,200	-	1,200	1,200	-	1,200
	4,347	13,217	17,564	3,990	9,265	13,256

# 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
	<u>4,889</u>	<u>825</u>	<u>5,714</u>	<u>5,995</u>	<u>2,286</u>	<u>8,281</u>
<b>Governance costs</b>						
Independent examination	225	-	225	205	-	205
Accountancy services	503	-	503	516	-	516
DBS checks	189	-	189	145	-	145
	<u>917</u>	<u>-</u>	<u>917</u>	<u>866</u>	<u>-</u>	<u>866</u>
<b>Emmaus Chapel</b>						
Refurbishment costs	<u>33</u>	<u>8,705</u>	<u>8,738</u>	<u>305</u>	<u>14,733</u>	<u>15,037</u>
<b>Total expenditure</b>	<u>10,531</u>	<u>40,907</u>	<u>51,438</u>	<u>11,405</u>	<u>46,619</u>	<u>58,024</u>

# 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	82,936	82,936
<b>Depreciation:</b>		
At 1 January 2024	2,434	2,434
Charge for the year	1,043	1,043
At 31 December 2024	3,477	3,477
<b>Net book value:</b>		
At 31 December 2024	79,459	79,459
At 31 December 2023	49,719	49,719

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	2,970	9,324

### Note 7: Current Liabilities

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

# 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>	<b>86,326</b>	<b>19,025</b>	<b>(10,831)</b>	<b>30,782</b>	<b>125,302</b>
<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>	<b>78,198</b>	<b>19,533</b>	<b>(11,405)</b>	<b>-</b>	<b>86,326</b>
<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.