

COMPANY REGISTRATION NUMBER: 06989797  
CHARITY REGISTRATION NUMBER: 1132733

**Hill House Christian Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2021**

# **Hill House Christian Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2021**

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**Hill House Christian Centre Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**Reference and administrative details**

**Registered charity name** Hill House Christian Centre Limited

**Charity registration number** 1132733

**Company registration number** 06989797

**Principal office and registered office** Hill House Christian Centre  
Otterhampton  
Bridgwater  
TA5 2PT  
Somerset

**The trustees** Mr M R Bashford  
Mr R A Clatworthy  
Mr P James  
Mr T M Linton  
Mr D I Wood  
Mr T S Sudlow

**Company secretary** Mr D I Wood

**Independent examiner** Mr P Lomax  
Tallford House  
38 Walliscote Road  
Weston-super-Mare  
North Somerset  
BS23 1LP

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2021**

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Structure**

The company was formed on 13th August 2009 with the express purpose to continue, with effect from 1st January 2010, the work of Bristol Christian Youth Trust. The Trust was set up on 29th June 1959 to further the holiday camp work that commenced in 1946 and formerly known as 'Bristol Boys and Girls Holiday Camp'.

In order to accommodate the purchase of Hill House, the Trust was rearranged and the name changed to 'Bristol Christian Youth Trust' in accordance with a supplemental Deed dated 14 September 1976.

With effect from 1 January 2010 the activities are carried out through Hill House Christian Centre Limited, a company limited by guarantee (company registration number 6989797). The company is also registered with the Charity Commission (charity registration number 1132733).

The trustees confirm that systems have been established to enable regular reports to be produced for review by the two managing trustees so that the major business and operational risks that the charity faces can be minimised.

The trustees consider nominations for new trustees giving due regard to any previous involvement they may have had with activities at Hill House and any skills that can be used for the benefit of the charity. Trustees are then recruited based on an assessment of skills and experience needed for the Board along with a requirement that they empathise with the vision of Hill House.

##### **Staff**

At the end of 2021 we were operating with four full time employees. The four full time staff are required to live on site as they undertake the day to day running of Hill House. Unfortunately, all of the staff with the exception of the Centre Manager were 'furloughed' in March 2020 due to the Coronavirus pandemic. They returned to part time working in 2021 and then progressively full time during 2022.

The day to day running of the centre and staff is managed by the centre manager. However, all staff can refer to the two trustees who have been delegated authority for line management and day to day strategic management.

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(Continued)***

**Year ended 31 December 2021**

#### **Objectives and activities**

##### **Objectives and aims**

At the start of 2019, the trust reviewed the mission vision and values of the organisation, confirming our commitment to provide a place that enables people to grow develop and connect with Jesus.

The aim of Hill House Christian Centre Limited remains to encourage the commitment of people's lives to the Lord Jesus Christ and spiritual development in individuals of all ages, families, churches and groups, through the provision of Hill House, its leisure facilities, camp field and grounds.

The Trustees continue to pay due regard to the Charity Commissions guidance on Public Benefit.

We intend to provide benefit to the public by: -

- providing a good ethical and moral code the following the teaching of Jesus Christ
- providing opportunities for worship
- contributing to individual's spiritual well-being
- developing the spiritual and moral education of young people

The governing objectives of the Charity are as follows: -

- Hill House Christian Centre Limited and all its activities will be efficiently managed to the glory of God
- To operate Hill House as a Christian conference centre, available to churches, youth groups, families and schools, conferences and organisations
- To provide a summer youth holiday camp program. The camp will have the aim of providing evangelism, Christian teaching and fellowship for young people
- To use the residential accommodation for the housing of a centre manager, maintenance and ground staff and general team members
- To treat with Christian care and concern all those employed and involved with Hill House
- To be part of the local neighbourhood and a Christian example to the community
- To continue the maintenance and improvement of Hill House's facilities, accommodation and grounds
- To consider ideas which would allow a greater fulfilment of the stated aims, but to also be compatible with and complimentary to existing activities

It is expected that visiting groups will subscribe to the Christian Basis of Faith, as published by the Evangelical Alliance (to which the charity belongs). The Charity, therefore, does not accept groups that are not seeking to promote and support the ideology, morality or lifestyle that is compatible with the Christian belief under the Equality Act 2010 Sch 23 or the Charities Act.

The company is committed to fulfilling its charitable purpose. This is "to further the Christian faith" and it is a requirement that all groups coming to Hill House Christian Centre will include Christian prayers and teaching in their programs on site. Most schools and other social groups will want to arrange such Christian input themselves. In other cases, the Trust is always willing and reserves the right to provide Christian content for inclusion in the group's program.

#### **Achievements and performance**

The Coronavirus pandemic has had a massive impact on the charity. Following government guidance and due to the nature of our residential and communal settings, the Centre was forced to close to all groups visiting at the announcement of 'lockdown 1.0' on 23<sup>rd</sup> March 2020.

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(Continued)***

#### **Year ended 31 December 2021**

Our Summer Camps in the school holidays usually provide a fun holiday for young people in a safe Christian environment. However, the 2021 camps were also not able to run and we so only ran taster days to keep contact with those who would normally attend camp. 2021 marked the 75<sup>th</sup> Anniversary of our Summer Youth Camps.

We have appreciated the gifts and donations from our supporters and the government's financial support throughout the period, as we have relied heavily on these to retain staff and maintain the site through these very difficult and unprecedented months.

With the lifting of COVID restrictions we were able to open up in a limited capacity due to slow bookings but we are now back in full operations.

The Trust continues to review and create policies relevant to the operation of Hill House to give greater transparency to staff and stakeholders. The Trust has also agreed that all policies will be reviewed on a rolling cycle.

#### **Financial review**

The accounts included with this report show the results for the year ended 31 December 2021 during which an operating profit of £40,032 (2020: Loss of £87,200).

The Trustees consider that free unrestricted reserves should be maintained at a level sufficient to meet the immediate ongoing needs of Hill House. These are as follows: -

- To manage the seasonality of its unrestricted income
- To protect against unforeseen income and expenditure fluctuations
- To provide working capital for the effective running of the organisation
- To enable Hill House to invest in unforeseen opportunities, should it choose to do so

At its financial year end, Hill House recognises that it has a responsibility to be holding sufficient cash to cover the following: -

- Usual seasonal cash fluctuations of £30,000 (based on prior years trading knowledge, but reviewed annually)
- Unbudgeted fluctuations in income and / or expenditure, equivalent to a minimum of three months of resources, to be expended from the unrestricted funds at budgeted activity levels

It is based on the phased monthly cash flow budget for the coming financial year.

Designated funds are set aside by the Trustees for special purposes - this includes expenditure of a capital nature for the enhancement of the facilities at Hill House. These funds remain unchanged to reflect the temporary hold placed on this type of spending during the pandemic. The balance carried forward is £35,000 (2020: £35,000).

The balance of General Unrestricted Funds of £294,799 (2020: £254,767) is represented by Fixed Assets of £170,960 (2020: £208,154) and Free Unrestricted Reserves of £123,839 (2020: £46,613).

The Fixed Asset Accounting Policy (Note 1 to the Financial Statements) explains the difficulties associated with including a meaningful figure in the accounts for the Fixed Assets held by the trustees. The Trustees have agreed from 1 January 2003 that any additions or enhancements costing more than £2,500 will be capitalised and carried in the Balance Sheet at historical cost less depreciation.

## **Hill House Christian Centre Limited**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(Continued)***

#### **Year ended 31 December 2021**

##### **Plans for future periods**

The Coronavirus pandemic resulted in the centre closing to guests on 23rd March 2020. Group and school residential bookings were cancelled. We were able to open to guests during September 2021 following the lifting of restrictions.

While School residents were allowed to restart in their 'bubbles' during May 2021 there were no bookings. However, we have seen good bookings made for 2022. We again offered the opportunity for some on site camping options during the year as this has proved a positive experience.

The Trust will continue to maintain the accommodation and grounds at Hill House in order that future groups will be able to enjoy the facilities.

Subsidence issues to the Manor House dining and conference rooms have been monitored and we have completed the required repairs through our insurers.

We are still investigating the possibility of building an external undercover area for sports and activities, and are continually looking for ways to engage and build relationships with the surrounding villages.

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 15-8-22 and signed on behalf of the board of trustees by:



Mr RA Clatworthy  
Chair Trustee



Mr DI Wood  
Charity Secretary

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Hill House Christian Centre Limited

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Hill House Christian Centre Limited ('the charity') for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

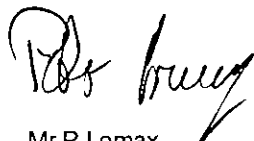
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr P Lomax  
Independent Examiner

Tallford House  
38 Walliscote Road  
Weston-super-Mare  
North Somerset  
BS23 1LP

18/8/22



**Hill House Christian Centre Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 December 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	143,677	143,677	66,448
Other trading activities	6	47,491	47,491	26,319
Investment income	7	32	32	624
Other income	8	46	46	204
<b>Total income</b>		<u>191,246</u>	<u>191,246</u>	<u>93,595</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	149,965	149,965	179,124
Expenditure on charitable activities	10,11	1,249	1,248	1,671
<b>Total expenditure</b>		<u>151,214</u>	<u>151,213</u>	<u>180,795</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>40,032</u>	<u>40,033</u>	<u>(87,200)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		289,767	289,767	376,967
<b>Total funds carried forward</b>		<u>329,799</u>	<u>329,799</u>	<u>289,767</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	17	170,960	208,154
<b>Current assets</b>			
Stocks	18	1,072	1,418
Debtors	19	8,541	10,589
Cash at bank and in hand		163,895	82,828
		<u>173,508</u>	<u>94,835</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>14,668</u>	<u>13,222</u>
<b>Net current assets</b>		<u>158,840</u>	<u>81,613</u>
<b>Total assets less current liabilities</b>		<u>329,800</u>	<u>289,767</u>
<b>Net assets</b>		<u>329,800</u>	<u>289,767</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>329,799</u>	<u>289,767</u>
<b>Total charity funds</b>	24	<u>329,799</u>	<u>289,767</u>

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 15 - 8 - 22 and are signed on behalf of the board by:



Mr R A Clatworthy  
Trustee

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**31 December 2021**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hill House Christian Centre, Otterhampton, Bridgwater, TA5 2PT, Somerset.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Coronavirus**

The unforeseen Coronavirus pandemic in 2020 has had a huge impact on the cash flow of the charity. Following government guidance and due to the nature of the residential and communal settings, the centre was forced to close on 23rd March 2020. Following the lifting of restrictions, the centre was able to reopen during September 2021.

##### **Going concern**

The charity has enough cash to meet its usual obligations over the next 12 months and management information for the 2022 financial year shows that the charity continues to remain in surplus through trading. Therefore, the accounts have been prepared on a going concern basis.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that Trustees have made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

A bad debt provision is provided where the Trustees believe a debt to be irrecoverable.

A stock provision is provided where the Trustees consider the recoverability of stock is impaired due to age, obsolescence or damage.

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**31 December 2021**

#### **3. Accounting policies *(continued)***

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Depreciation is based on the estimated useful life of the relevant asset.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**31 December 2021**

#### **3. Accounting policies *(continued)***

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Tangible assets**

The property at Hill House, a grade II Listed building, was acquired in a fire damaged condition and the renovations over the years have been carried out by a mixture of voluntary labour and professional contractors. In view of the considerable amount of voluntary labour and gift of materials as well as monetary gifts to enable the renovations and improvements to be made, the property and equipment have been included in the balance sheets up to 31 December 2002 at the nominal value of £1 but true cost is difficult to ascertain. Market value is also difficult to determine in view of the restricted use for the premises.

Building additions, improvements and enhancements subsequent to 1 January 2003 costing more than £2,500 are capitalised at historical cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	10 - 15 years straight line
improvements		
Equipment	-	3 - 10 years straight line

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

# **Hill House Christian Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**31 December 2021**

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### **Financial Instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

31 December 2021

#### 4. Limited by guarantee

The company is limited by guarantee.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Churches	1,084	1,084	1,350	1,350
Individuals	8,491	8,491	7,069	7,069
Legacies	80,000	80,000	—	—
Others	2,995	2,995	1,475	1,475
<b>Grants</b>				
Government grant income	51,107	51,107	56,554	56,554
	<u>143,677</u>	<u>143,677</u>	<u>66,448</u>	<u>66,448</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Use of facilities at Hill House	<u>47,491</u>	<u>47,491</u>	<u>26,319</u>	<u>26,319</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Deposit account interest	<u>32</u>	<u>32</u>	<u>624</u>	<u>624</u>

#### 8. Other Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Wayleave Western Power	46	46	46	46
Credit card cash back	—	—	158	158
	<u>46</u>	<u>46</u>	<u>204</u>	<u>204</u>

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

31 December 2021

#### 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Direct costs	3,230	3,230	2,470	2,470
Wages and salaries	52,787	52,787	65,659	65,659
Employer's NIC	—	—	259	259
Pension costs	3,006	3,006	3,115	3,115
Rates & water	6,590	6,590	5,865	5,865
Light & heat	14,712	14,712	15,481	15,481
Repairs & maintenance	5,022	5,022	22,050	22,050
Insurance	8,465	8,465	8,583	8,583
Motor vehicle expenses	1,273	1,273	1,271	1,271
Office and telephone	8,383	8,383	9,862	9,862
Depreciation	37,194	37,194	38,040	38,040
Ground maintenance	6,306	6,306	1,904	1,904
Septic tank & waste removal	1,593	1,593	1,824	1,824
Cleaning	891	891	918	918
Advertising	513	513	939	939
Subscriptions	—	—	884	884
	<u>149,965</u>	<u>149,965</u>	<u>179,124</u>	<u>179,124</u>

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Support costs	<u>1,249</u>	<u>1,248</u>	<u>1,671</u>	<u>1,671</u>

#### 11. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
	£	£	£
Governance costs	<u>1,248</u>	<u>1,248</u>	<u>1,671</u>

#### 12. Analysis of support costs

	Independent examiners fee	Total 2021	Total 2020
	£	£	£
Governance costs	<u>1,248</u>	<u>1,248</u>	<u>1,671</u>



# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

31 December 2021

#### 13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>37,194</u>	<u>38,040</u>

#### 14. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,250</u>	<u>1,010</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	52,787	65,659
Social security costs	—	259
Employer contributions to pension plans	<u>3,006</u>	<u>3,115</u>
	<u>55,793</u>	<u>69,033</u>

The average head count of employees during the year was 5 (2020: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Admin staff	<u>5</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 16. Trustee remuneration and expenses

The Trustees were not paid any remuneration, benefits or expenses in the year (2020: £Nil).

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

31 December 2021

#### 17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2021 and 31 December 2021	<u>435,825</u>	<u>91,528</u>	<u>527,353</u>
<b>Depreciation</b>			
At 1 January 2021	256,974	62,225	319,199
Charge for the year	<u>27,558</u>	<u>9,636</u>	<u>37,194</u>
At 31 December 2021	<u>284,532</u>	<u>71,861</u>	<u>356,393</u>
<b>Carrying amount</b>			
At 31 December 2021	<u>151,293</u>	<u>19,667</u>	<u>170,960</u>
At 31 December 2020	<u>178,851</u>	<u>29,303</u>	<u>208,154</u>

#### 18. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>1,072</u>	<u>1,418</u>

#### 19. Debtors

	2021 £	2020 £
Trade debtors	884	–
Prepayments and accrued income	7,657	7,356
Other debtors	–	3,233
	<u>8,541</u>	<u>10,589</u>

#### 20. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,200	2,268
Accruals and deferred income	10,465	9,415
Social security and other taxes	2,046	661
Pension	378	530
Other creditors	<u>579</u>	<u>348</u>
	<u>14,668</u>	<u>13,222</u>

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

31 December 2021

#### 21. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>9,793</u>	<u>8,775</u>

Deposits received for services to be provided beyond the financial year end date are deferred to the period in which they relate.

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,006 (2020: £3,115).

#### 23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>51,107</u>	<u>56,554</u>

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 21	Income £	Expenditure £	At 31 December r 2021 £
General funds	254,767	191,246	(151,214)	294,799
Designated Fund - Future capital expenditure	<u>35,000</u>	<u>—</u>	<u>—</u>	<u>35,000</u>
	<u>289,767</u>	<u>191,246</u>	<u>(151,214)</u>	<u>329,799</u>

	At 1 January 20 20	Income £	Expenditure £	At 31 December 2020 £
General funds	341,967	93,595	(180,795)	254,767
Designated Fund - Future capital expenditure	<u>35,000</u>	<u>—</u>	<u>—</u>	<u>35,000</u>
	<u>376,967</u>	<u>93,595</u>	<u>(180,795)</u>	<u>289,767</u>

The Trustees have set aside some of the Unrestricted Funds for future capital investment. To maintain and enhance the buildings, grounds and equipment of Hill House Christian Centre.

# Hill House Christian Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

#### 25. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	170,960	170,960
Current assets	173,508	173,508
Creditors less than 1 year	(14,668)	(14,668)
<b>Net assets</b>	<b>329,800</b>	<b>329,800</b>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	208,154	208,154
Current assets	94,835	94,835
Creditors less than 1 year	(13,222)	(13,222)
<b>Net assets</b>	<b>289,767</b>	<b>289,767</b>

#### 26. Related parties

There have been no related party transaction in the reporting period that require disclosure.