

Company registration number: 06989797

Charity registration number: 1132733

# Hill House Christian Centre Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2023



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

## Hill House Christian Centre Limited

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## **Hill House Christian Centre Limited**

### **Reference and Administrative Details**

**Trustees**

Mr M R Bashford  
Mrs E E Townsend  
Mr R A Clatworthy  
Mr R J Morgan  
Mr P J James  
Mr D I Wood  
Mr T S Sudlow  
Ms J E Pike

**Secretary**

Mr D I Wood

**Charity Registration Number** 1132733

**Company Registration Number** 06989797

**Registered Office**

The charity is incorporated in England and Wales.

Hill House Christian Centre  
Otterhampton  
Bridgwater  
Somerset  
TA5 2PT

**Independent Examiner**

Westcotts (SW) LLP  
Tallford House  
38 Walliscote Road  
Weston-super-Mare  
Somerset  
BS23 1LP

## **Hill House Christian Centre Limited**

### **Strategic Report for the Year Ended 31 December 2023**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2023, in compliance with s414C of the Companies Act 2006.

#### **Achievements and performance**

We saw a continued return to 'pre-pandemic' levels of bookings for 2023. As we entered the year bookings for the centre were clearly better than those in 2022, with the office noting several new groups enquiring. 5 Schools were booked in 2 of which were new. The year continued strong with a group booked into the centre for every weekend. Signs are that 2024 will continue to build with a calendar filling well. We have much to be thankful for.

Recruitment of a new team member resulted in a low number of applications, however an excellent candidate was found and recruited. This has resulted in a strong site team who are relating well with one another; this includes them encouraging one another spiritually and pastoral support is better than it has previously been.

A period of sickness early in the year, with the centre manager being signed off sick, gave the other team members a chance to step up and show resilience under unexpected pressures. Trustees continue to work with the staff to look at areas of responsibilities that can be shared. A good example is the safeguarding roles, which have now been shared across the team.

The site had a number of improvements, including replacement footpaths with a resin based pathing and new play equipment. Some areas have had to be taken out of action, including the maze due to damage. A new telephone system was also installed.

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.



## **Hill House Christian Centre Limited**

### **Strategic Report for the Year Ended 31 December 2023**

#### **Financial review**

The accounts included with this report show the results for the year ended 31 December 2023 during which an operating loss of £17,885 arose (2022: profit of £30,502).

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: -

- o To manage the seasonality of its unrestricted income
- o To protect against unforeseen income and expenditure fluctuations
- o To provide working capital for the effective running of the organisation
- o 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: -

- o Usual seasonal cash fluctuations of £30,000 (based on prior years trading knowledge, but reviewed annually).
- o 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.

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 (2022: £35,000).

The balance of General Unrestricted Funds of £307,417 (2022: £325,302) is represented by Fixed Assets of £175,655 (2022: £158,274) and Free Unrestricted Reserves of £131,762 (2022: £167,028).

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.

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

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

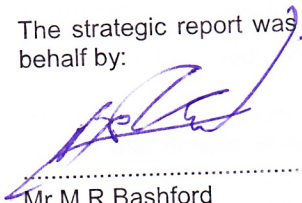
Subsidence issues to the Manor House dining and conference areas were repaired under our insurance cover during 2022, but will need to be revisited as some areas are still showing some subsidence. This work has continued through 2023 with further investigations ongoing into 2024. There will likely be a number of trees to be removed in 2024.

Trustees are looking at a number of capital projects for 2024, including a new pool cover, replacement maze and work to replace trees to offer better wind break in the future for the old camp field.

## Hill House Christian Centre Limited

### Strategic Report for the Year Ended 31 December 2023

The strategic report was approved by the trustees of the charity on 15/7/24 and signed on its behalf by:



Mr M R Bashford  
Trustee



Mr T S Sudlow  
Charity Secretary

## **Hill House Christian Centre Limited**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

#### **Objectives and activities**

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 governing objectives of the Charity are as follows:-

- o Hill House Christian Centre Limited and all its activities will be efficiently managed to the glory of God
- o To operate Hill House as a Christian conference centre, available to churches, youth groups, families and schools, conferences and organisations
- o To provide a summer youth holiday camp programme. The camp will have the aim of providing evangelism, Christian teaching and fellowship for young people
- o To use the residential accommodation for the housing of a centre manager, maintenance and ground staff and general team members
- o 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
- o To continue the maintenance and improvement of Hill House's facilities, accommodation and grounds
- o To consider ideas which would allow a greater fulfillment 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.

#### **Public benefit**

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

We intend to provide benefit to the public by: -

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



## **Hill House Christian Centre Limited**

### **Trustees' Report**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Staff***

At the end of 2022 we were operating with two full time employees with a third post being vacant from September 2022. This position was filled early in 2023 and the centre was able to run with an effective level of staffing allowing for all the programmes to be maintained adequately.

The three full time staff are required to live on site as they undertake the day to day running of Hill House.

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

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

##### ***Nature of 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.

##### ***Organisational 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 in order 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 particular 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.

## **Hill House Christian Centre Limited**

### **Trustees' Report**

#### ***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.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Hill House Christian Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

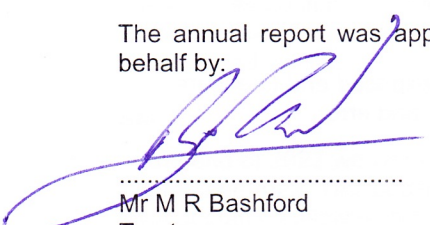
#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

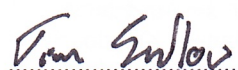
## Hill House Christian Centre Limited

### Trustees' Report

The annual report was approved by the trustees of the charity on 15/7/24 and signed on its behalf by:



.....  
Mr M R Bashford  
Trustee



.....  
Mr T S Sudlow  
Charity Secretary



## Hill House Christian Centre Limited

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	31,235	31,235	50,400
Charitable activities	4	185,545	185,545	173,335
Investment income	5	1,583	1,583	437
Other income	6	45	45	345
Total income		<u>218,408</u>	<u>218,408</u>	<u>224,517</u>
<b>Expenditure on:</b>				
Charitable activities	7	<u>(236,293)</u>	<u>(236,293)</u>	<u>(194,015)</u>
Total expenditure		<u>(236,293)</u>	<u>(236,293)</u>	<u>(194,015)</u>
Net (expenditure)/income		<u>(17,885)</u>	<u>(17,885)</u>	<u>30,502</u>
Net movement in funds		(17,885)	(17,885)	30,502
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>360,302</u>	<u>360,302</u>	<u>329,800</u>
Total funds carried forward	17	<u><u>342,417</u></u>	<u><u>342,417</u></u>	<u><u>360,302</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 17.

## Hill House Christian Centre Limited

(Registration number: 06989797)

### Balance Sheet as at 31 December 2023


	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	175,655	158,274
<b>Current assets</b>			
Stocks	12	1,755	1,568
Debtors	13	24,217	9,374
Cash at bank and in hand	14	166,503	208,611
		192,475	219,553
<b>Creditors: Amounts falling due within one year</b>	15	(25,713)	(17,525)
<b>Net current assets</b>		166,762	202,028
<b>Net assets</b>		342,417	360,302
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		342,417	360,302
<b>Total funds</b>	17	342,417	360,302

For the financial year ending 31 December 2023 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 15/7/24 and signed on their behalf by:

  
.....  
Mr M R Bashford  
Trustee

The notes on pages 11 to 22 form an integral part of these financial statements.

## **Hill House Christian Centre Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **1 Charity status**

The charity is a public benefit entity and a private company limited by guarantee, incorporated in England and Wales and a registered charity in England and Wales.

The address of its registered office is:

Hill House Christian Centre  
Otterhampton  
Bridgwater  
Somerset  
TA5 2PT

Authorised for issue date

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Hill House Christian Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.



## **Hill House Christian Centre Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Incoming resources**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. 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 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.

#### **Expenditure**

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:

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 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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## Hill House Christian Centre Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed 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.

Individual fixed assets costing £2,500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

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	10 or 15 years straight line
Furniture and equipment	5 or 10 years straight line

#### Stock

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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.



## **Hill House Christian Centre Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.



## Hill House Christian Centre Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

# Hill House Christian Centre Limited

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	11,235	11,235
Legacies	20,000	20,000
	<u>31,235</u>	<u>31,235</u>
	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations from individuals	9,084	9,084
Legacies	37,316	37,316
Grants, including capital grants;		
Government grants	4,000	4,000
	<u>50,400</u>	<u>50,400</u>

### 4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Use of facilities at Hill House	185,545	185,545
	Unrestricted funds General £	Total 2022 £
Use of facilities at Hill House	173,335	173,335

### 5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,583	1,583
	<u>1,583</u>	<u>1,583</u>

# Hill House Christian Centre Limited

## Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	437	437
	<u>437</u>	<u>437</u>

### 6 Other income

	Unrestricted funds General £	Total 2023 £
Wayleave Western Power	45	45
	<u>45</u>	<u>45</u>

	Unrestricted funds General £	Total 2022 £
Wayleave Western Power	345	345
	<u>345</u>	<u>345</u>

### 7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £
Wages and salaries		70,698	70,698
Pension costs		1,752	1,752
Rates & water		8,271	8,271
Light, heat and power		28,896	28,896
Insurance		11,468	11,468
Repairs and maintenance		20,603	20,603
Ground maintenance		3,788	3,788
Septic tank & waste removal		3,284	3,284
Office expenses		16,162	16,162
Direct costs		26,472	26,472
Cleaning		4,148	4,148
Motor expenses		1,849	1,849
Advertising		1,802	1,802
Depreciation of other tangible		34,230	34,230
(Profit)/loss on sale of tangible fixed assets held for charity's own use		1,170	1,170
		<u>234,593</u>	<u>234,593</u>



## Hill House Christian Centre Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

	Note	Unrestricted funds General £	Total 2022 £
Wages and salaries		56,023	56,023
Pension costs		2,482	2,482
Rates & water		7,733	7,733
Light, heat and power		23,292	23,292
Insurance		9,852	9,852
Repairs and maintenance		11,184	11,184
Ground maintenance		3,541	3,541
Septic tank & waste removal		2,393	2,393
Office expenses		10,468	10,468
Direct costs		23,263	23,263
Cleaning		4,022	4,022
Motor expenses		1,186	1,186
Advertising		302	302
Depreciation of other tangible		36,974	36,974
		<u>192,715</u>	<u>192,715</u>

In addition to the expenditure analysed above, there are also governance costs of £1,700 (2022 - £1,300) which relate directly to charitable activities. See note 8 for further details.

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,700	1,700
	<u>1,700</u>	<u>1,700</u>
	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,300	1,300
	<u>1,300</u>	<u>1,300</u>

## Hill House Christian Centre Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 10 Independent examiner's remuneration

	2023 £	2022 £
Independent examination fees	<u>1,700</u>	<u>1,300</u>

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2023	443,093	108,548	551,641
Additions	23,820	30,462	54,282
Disposals	<u>(10,000)</u>	<u>(6,830)</u>	<u>(16,830)</u>
At 31 December 2023	<u>456,913</u>	<u>132,180</u>	<u>589,093</u>
<b>Depreciation</b>			
At 1 January 2023	310,728	82,639	393,367
Charge for the year	24,343	9,888	34,231
Eliminated on disposals	<u>(7,333)</u>	<u>(6,827)</u>	<u>(14,160)</u>
At 31 December 2023	<u>327,738</u>	<u>85,700</u>	<u>413,438</u>
<b>Net book value</b>			
At 31 December 2023	<u>129,175</u>	<u>46,480</u>	<u>175,655</u>
At 31 December 2022	<u>132,365</u>	<u>25,909</u>	<u>158,274</u>

#### 12 Stock

	2023 £	2022 £
Stocks	<u>1,755</u>	<u>1,568</u>

## Hill House Christian Centre Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 13 Debtors

	2023	2022
	£	£
Trade debtors	7,839	1,525
Prepayments	16,378	7,849
	<u>24,217</u>	<u>9,374</u>

#### 14 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	1,100	2,023
Cash at bank	3,993	27,129
Short-term deposits	161,410	179,459
	<u>166,503</u>	<u>208,611</u>

#### 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,691	2,078
Other taxation and social security	1,246	1,229
VAT grant repayable	2,829	3,508
Other creditors	1,581	732
Accruals	3,044	1,403
Deferred income	15,322	8,575
	<u>25,713</u>	<u>17,525</u>

Deferred income refers to the deposits held in advance for groups intending to stay at Hill House in the future. The deposits held at year-end are £15,322 (2022: £8,575).

#### 16 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,752 (2022: £2,482).



# Hill House Christian Centre Limited

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 17 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	325,302	218,408	(236,293)	307,417
<i>Designated</i>				
Designated Fund	35,000	-	-	35,000
<b>Total funds</b>	<u>360,302</u>	<u>218,408</u>	<u>(236,293)</u>	<u>342,417</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	294,800	224,517	(194,015)	325,302
<i>Designated</i>				
Designated Fund	35,000	-	-	35,000
<b>Total funds</b>	<u>329,800</u>	<u>224,517</u>	<u>(194,015)</u>	<u>360,302</u>

### 18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	175,655	175,655
Current assets	192,475	192,475
Current liabilities	(25,713)	(25,713)
<b>Total net assets</b>	<u>342,417</u>	<u>342,417</u>

## Hill House Christian Centre Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	158,274	158,274
Current assets	219,553	219,553
Current liabilities	<u>(17,525)</u>	<u>(17,525)</u>
Total net assets	<u>360,302</u>	<u>360,302</u>

#### 19 Related party transactions

There were no related party transactions in the year.