

**HILLVIEW EVANGELICAL CHURCH**

**TRUSTEES' ANNUAL REPORT**

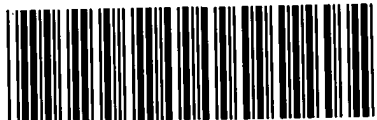
**and**

**FINANCIAL STATEMENTS**

**31 AUGUST 2018**

**Company Registration Number 5899178**

**Charity Number 1115938**

THI	TUESDAY		*A87DD44I*	
		A07	11/06/2019	#141
		COMPANIES HOUSE		
		A14	*A86L9WMA*	#309
		30/05/2019		
		COMPANIES HOUSE		

# **HILLVIEW EVANGELICAL CHURCH**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2018**

---

### **CONTENTS**

### **PAGE**

Reference and administrative details of the Charity and its advisors	<b>1</b>
Trustees' annual report	<b>2 to 10</b>
Independent examiner's report to the trustees	<b>11</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Balance sheet	<b>13</b>
Notes to the financial statements	<b>14 to 20</b>

# **HILLVIEW EVANGELICAL CHURCH**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 AUGUST 2018**

---

### **Status**

Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 and is governed by its Memorandum and Articles of Association dated 8<sup>th</sup> August 2006.

### **Trustees**

The directors of the charitable company ("the Charity") are its trustees for the purposes of Charity Law and throughout this report are collectively referred to as "the trustees".

The Trustees who served during the year and since the year end and the bodies on which they served were as follows:

Mr T J Lewis  
Mr R M Chilvers  
Mr S J Mortin\*  
Mr D I Whitaker  
Mrs A A Brook  
Mr R J Grant [Chairman]\*\*\*  
Mr S R Bennett  
Mrs M Burness (appointed 5<sup>th</sup> June 2018)  
Mr G P Dancy\*\* (appointed 5<sup>th</sup> June 2018)

\* Elder [Hillview Church]  
\*\* Elder [Abbey Church]  
\*\*\* Member of the Finance Committee

### **Registered Office**

26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

### **Hillview Evangelical Church's Executive Staff**

Mrs L A Dinwoodie

### **Hillview Evangelical Church's Agents and Advisors**

*Independent examiner:* Neil Kingston FCA, Burton Sweet Chartered Accountants,  
Pembroke House, 15 Pembroke Road, Clifton, Bristol, BS8 3BA

*Bankers:* Natwest, 21 Eastgate Street, Gloucester, GL1 1NH  
CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent  
ME19 4JQ

*Solicitors:* Davies & Partners, 135 Aztec West, Bristol, BS32 4UB

# **HILLVIEW EVANGELICAL CHURCH**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2018**

---

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2018. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice FRS102.

### **AIMS, OBJECTIVES AND ACTIVITIES**

#### *Objects*

The Charity, through its two churches, Hillview Church and Abbey Church, exists to:

- Advance the Christian faith in accordance with its Statement of Beliefs,
- Relieve persons who are in conditions of need or hardship, and
- Provide community facilities in the interests of social welfare

#### *Aims*

Through its programmes the Charity seeks to contribute, as appropriate, to the spiritual, physical, social and educational needs of each of the communities its member churches serve. These endeavour to cater for all age groups from Parent and Toddlers to Senior Citizens. Through its mission support programmes it also seeks to further its objects beyond the immediate communities where Hillview Church and Abbey Church are located to other parts of the UK, as well as overseas.

#### *Strategy and Key Objectives*

The programmes of each church are monitored on a regular basis and adjustments made in the light of experience gained so as to ensure that they are effective in achieving their aims.

#### *Activities*

When planning the programmes and range of activities for each church the guidance of the Charity Commission on Public Benefit has been considered in relation to each of its Objects.

The full range of programmes as they currently work out on a day-to-day basis can be seen on the website for each church, [www.hillviewchurch.net](http://www.hillviewchurch.net) and [www.abbeychurch.net](http://www.abbeychurch.net). One of the aims of on-going monitoring and reviews is to make the services and activities, as appropriate, more accessible to the communities each church serves. It is therefore pleasing to see this leading to new people attending these, particularly at Sunday morning services. Typically, these are about 130 adults plus children and young people for Hillview Church and about 90 adults for Abbey Church plus children and young people.

#### *Volunteers and other supporters*

As with any church of the type of Hillview and Abbey, the viability and sustainability of their programmes is almost entirely dependent upon members who give voluntarily and consistently of their time. The wide range of gifts and abilities available combine to produce a volunteer workforce that is effective in contributing to the life of each church, enabling them to achieve the Objects of the Charity.

We are extremely grateful to all those who are involved in each church in that way. It is estimated that the value of their contribution in 2017-18, if employed, would have been in the order of £200k based on the national minimum wage.

# HILLVIEW EVANGELICAL CHURCH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2018

---

### ACHIEVEMENTS & PERFORMANCE

#### *Building and Facilities*

The Hillview Church building consists of a flexible range of facilities which enables the needs of a wide range of activities for both the church and the community to be met. The Support Ministry Team continues to be responsible for all the practical, administrative and financial aspects of the church, and trustees are confident in their ability to handle all these aspects.

Previous reports noted that the Hillview church building is becoming increasingly full on Sunday mornings, so that a group had been formed during the 2014-15 reporting year to consider possibilities for expansion of the building. A second group considered the options for refurbishment should a major expansion of the building be decided against. The Elders have continued the process which began in the 2015-16 reporting year of consultation and discussion of the various options identified, but decisions have yet to be taken.

With Abbey Church needing to use the facilities of a local primary school on a hire basis, the opportunities for a comprehensive programme are somewhat limited. To help compensate for this, use is made of a number of homes of church members for certain activities, as well as other community facilities.

Following the decision in the previous year not to proceed with the proposed building known as the 'Abbey Project', Abbey Church continues to seek other possibilities for a permanent base. These ongoing efforts include seeking other sites where a building could be constructed, or an existing building which could be converted for use as a church.

#### *Church Life*

Reference to the website for each church will demonstrate that the programmes provide opportunities for members to engage in worship, prayer and learning so as to be able to give expression to their faith. These opportunities comprise serving by involvement in activities for both the church and the community, and also in members' day-to-day living as good citizens.

In addition to this there are specific indicators of encouraging progress e.g.:

- Newcomers to the church becoming part of the church
- Those attending Baptismal Courses being baptised and added to the church
- Young people being called to short-term mission, both in the UK and overseas
- Young people going to university becoming involved in their Christian Union, with some in a leadership capacity
- Those volunteering to use their gifts and abilities to meet the needs of each church and its work in the community
- Volunteer teams going abroad to work on various projects for Christian Charities
- Working together with other churches, particularly in the areas where each church is located. In addition, both churches help in serving a wider community through local organisations and charities as well as other churches and community groups.

In order to ensure that all those actively involved in the various programmes have the opportunity for training relevant to the ministry in which they serve e.g. Children, Youth, Leadership etc., opportunities are regularly taken to arrange either in-house courses tailored to specific needs, or

---

# **HILLVIEW EVANGELICAL CHURCH**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2018**

---

for people to attend others arranged by specialist organisations.

Each church also aims to meet the needs of individuals and families at key stages of life - in the dedication of young children, with couples getting married and with families who lose loved ones, seeking to support them in times of both joy and sadness.

Simon Duan, employed as Pastor Teacher at Hillview Church from 1 September 2015, has continued to make a significant positive impact on the life and ministry of the church. He acts as the coordinating Elder for the Ministry Teams, and works closely with the other Elders, as well as with Ministry Team Leaders. Andrew Conlan performs a similar role for Abbey Church.

There are five Elders leading the Hillview fellowship, and during the reporting period changes were made to the leadership arrangements so that the Elders are supported in their decision making by a group comprising some of the Ministry Team Leaders. The Abbey Eldership has been strengthened by the appointment of two new Elders to replace those who have stepped down during the preceding two years. Abbey elders now number five.

### *Pastoral Care*

In addition to the responsibility of the Elders, both Churches have Pastoral Care Teams which support and complement the role of the Elders in this aspect of church life. At Abbey Church there is also a Prayer Team which provides support in the area of pastoral care. The Small/Community Groups of each church provide invaluable care and support.

The totality of these levels of care aims to meet people at their point of need, whether spiritual, physical or emotional, the nature of care ranging from practical help to visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested.

### *Evangelism and Mission*

Each church is committed to both evangelism and mission, with both featuring significantly in the life of each church.

Various specialist 'short courses' have been run, which enables the Christian faith to be explained in small group sessions. Alpha courses have been held for those who are seeking to know more about the Christian faith. These are complemented, as appropriate, with a number of other courses, such as for Baptism, Discovering Spiritual Gifts, Discipleship, Marriage and Marriage Enrichment. The two churches have combined to run a series of meetings under the title of 'Life Matters', which explore a wide range of issues relating to the impact of Christianity on society.

In its commitment to mission, both home and abroad, each church has separately identified specific individuals and organisations to support. The nature of this support is mainly by prayer and finance, with some 11% of total church income being allocated for this purpose. World Vision Teams in each church maintain contact with those supported, so that the church is kept informed of them and their work, as well as knowing how the financial support given is being utilised.

Such organisations, amongst others, include:

---

# HILLVIEW EVANGELICAL CHURCH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2018

- 
- Scripture Union – this organisation works with children and young people throughout the UK and overseas. Steve Hutchinson, who is a SU Development Worker, is an Elder of Hillview which provides a particular link with them. The Hillview building is used for meetings run by SU for young people across the local area. The 'Lagger' summer camps for children are run by SU at a venue in Gloucestershire. Some of the campers are the children of Hillview members, and members of Hillview Church take leadership roles and serve on the teams of those camps.
  - Mission Possible. This organisation, which is based in Bulgaria, is engaged in a wide variety of activities ranging from children's evangelism to the provision of relief to those in marginalised strata of society in that country. A youth team – the largest so far assembled - visited some of the projects being run by Mission Possible, and was not only able to contribute to the children's work being done there, but returned to the UK inspired and encouraged by what they have seen and experienced.
  - Gloucester City Mission. The Charity played a pivotal role in the establishment of this organisation, which helps homeless people in the City of Gloucester. It was set up over a decade ago and has recently expanded the scope of its activities; for example it now provides overnight accommodation during the cold months of the year for people who would otherwise be sleeping rough. Several members of both churches volunteer in various roles.

### *Community*

Children and Youth feature prominently in the weekly programme for each church. Activities range from the provision of crèche facilities in services (as appropriate), Parent and Toddler groups and with clubs for children and young people of all ages. Between the two churches, a total of about 200 children and young people attend these activities each week.

Hillview hosted a Children's Holiday Club in February, with members of the church taking the lead in the activities. Support was provided by members of other churches in Hucclecote. Additional events were also arranged by Hillview such as a weekend for young people and another for children who regularly attend Kidzone (a midweek club). Opportunities were also provided by each church for families, children and young people to attend camps of various kinds. Some children and young people had an opportunity to meet some of the church leaders who visit their schools to take assemblies and classes, as well as support students in their Christian Union.

In both churches a number of activities are arranged specifically for men and women separately, for those attending church and from the community. These include regular events, including curry and quiz evening for men, as well as events that have a specific appeal to women. The events are designed to encourage Christian men and women to develop in their faith and for those of no faith to consider Christianity for themselves.

CAP Money Courses can be run by each church as required, with help given to individuals as necessary.

The premises the Charity owns and in which Hillview Church meets continues to prove popular for activities other than just those of the Church. It is in demand on an on-going basis to meet the needs of the community for such activities as private use by those associated with the church for

# HILLVIEW EVANGELICAL CHURCH

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2018

children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, a local Carers Group, as well as being hired on a more commercial basis by for-profit organisations.

At Abbey, the partnership with Manor House has enabled the church to develop some joint initiatives with Gloucestershire Voices (an advocacy and support group for those with learning disabilities). These have included well-attended barbecues and Christmas programmes to express friendship and involvement. In addition, events have been put on for the residents of the Centre.

#### *Cooperation with other Churches and Christian Organisations*

In addition to the on-going cooperation of each church with other churches in each community, there is also cooperation with other Christian organisations, as follows:

- Taking a Sunday Service on a monthly basis at Brockworth Care Centre
- Supporting Redcliffe College, a local centre for mission training for UK and international students, with each church providing a 'home church' for those students who so wish whilst at the College. From time to time each church has a student or two attend on a Sunday whilst studying at the College
- 'The Hub', an initiative where the three churches in Hucclecote work together on specific projects in, and for, the community, continues to be an encouraging work and is now well established.
- Abbey Church sharing in services for Christmas and Lent with the 'Cluster' – churches in the local Parishes.
- Both Hillview and Abbey Church leaders have met with other Church leaders in Gloucester on a monthly basis to share and pray together.

## FUTURE PLANS

The plans of the Charity include:

- The on-going monitoring of the effectiveness of the programmes for both Hillview and Abbey Churches to fulfil its Objects
- Reviewing from time to time the operation of each Church and implementing such measures as are thought necessary to develop each Church in line with its Objects
- To continue to explore the opportunity to develop facilities to be owned and run by the church, to enable it to be more effective in fulfilling its aims and objectives. The leadership of Abbey Church continues to seek possibilities to develop a centre and home for the church.
- To explore other ways that the Objects of the Charity can be furthered, either directly or indirectly e.g. planting another church in a different part of Gloucester.

The Elders of the two churches have, after considerable discussion and reflection, concluded that the churches and their ministries would best be served by creating a new charity for Abbey Church, so that the existing charity would retain its current objectives, but consist of the Hillview Church only. This matter is being explored and developed during the year 2018/2019, with a view to it being completed during that financial year.



# HILLVIEW EVANGELICAL CHURCH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2018

---

### FINANCIAL REVIEW & RESULTS

The Financial Statements show that total income for the Charity for the year was £226,610 which is a 1.5% decrease on the previous year. This is due to refunds from restricted funds amounting to £27,155 which is brought to account as negative income; without this item the income would have been £253,765. From note 2 it can be seen that £28,650 of income is received as tax refunds from the Government; if we gross this up we can deduce that £114,600 (60%) of general offerings are given in a tax efficient manner.

Note 3 to the accounts shows event income of £10,027 compared to event expenses of £17,738 (note 5). It is important to note that events are not run as a fundraiser, their primary objective is to engage with members of the church and the community. We will sometimes seek to recover some of the costs and therefore make a notional charge.

Expenditure in relation to charitable activities (note 5), excluding restricted funds, has increased from £190,443 to £216,381, which represents a 13.6% increase. There are various variances between the two years as illustrated by note 5. The most significant items are a £17k increase in youth work costs, due to the Hillview youth expedition to Bulgaria, which was funded in large measure by events organised by the young people and their leaders and £13k increase in maintenance expenses due to the purchase of new chairs for use in services, which are brought to account at cost in the year of purchase rather than being depreciated over a period of years. There was an increase of £2k in training, and an increase of £3k in rental costs, although that was anticipated since the figure in 2016-2017 was artificially low due to costs not being charged as anticipated.

Note 6 records that the Abbey and Hillview fellowships were pleased to grant £19,496 (last year £24,620) in support of missionary works in the UK and around the world. As previously mentioned this represented 8.6% of income.

Total unrestricted funds held by the charity have increased to £1,093,298 as at 31 August 2018 which is largely made up of the £700,000 historic valuation of the Hillview Church premises; the balance is predominantly held as cash. The trustees hold cash in excess of our reserves policy described below due to the possibility of funding the development of the building at Hillview and finding suitable permanent premises for the Abbey fellowship.

There has been a £50,130 decrease in restricted funds relating to the Abbey Project. The restricted funds for the Abbey Project stand at £67,355 at the year end. The reason for this decrease is that, having taken legal advice, the Trustees have commenced the process of unwinding the restricted fund position, owing to the Abbey Project not proceeding.

#### *Reserves Policy*

The trustees have reviewed the Reserves Policy and established a revised policy whereby they would like the Charity to hold free reserves of at least £35,000, or equivalent to circa 3 months of the essential operating costs of the Charity. Free reserves are defined as unrestricted or general funds held by the Charity but not committed or invested in tangible fixed assets. This level of free reserves would give the trustees and leaders of the church the opportunity and time to make appropriate decisions to rectify the situation should unexpected costs arise or a material drop in income occur. The free reserves held at the year-end are £363,298. The level of reserves

---

# **HILLVIEW EVANGELICAL CHURCH**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2018**

compared to operating expenditure is due to the intention of the leaderships of both fellowships which comprise the charity to undertake building work, the cost of which is likely to exceed significantly the level of reserves held.

The level of reserves compared to operating expenditure is due to the intention of the leaderships of both fellowships which comprise the charity to undertake building work, the cost of which is likely to exceed significantly the level of reserves held.

### *Investment powers*

Under the Memorandum and Articles of Association, the Company has the power to make any investments the Trustees see fit.

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

### *Organisational Structure*

The Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity.

The day-to-day management and leadership of the Charity is delegated to two bodies of Elders, there being one body for Hillview Evangelical Church and a further one for its associated church, Abbey Church that meets in a local primary school [Heron School, Abbeydale, Gloucester].

Hillview Church employs a part-time Youth Pastor. She continues to build the youth work, and coordinates the large number of church members who are willing to assist on a voluntary basis. A highlight of the year was the visit of a group of young people to Bulgaria, to assist with work being undertaken there by Mission Possible.

Each church employs a part-time Administrator, who is assisted by volunteers as necessary, to carry out the administration of the churches.

### *Committees*

In the reporting year there was one committee that reported to the Board of Trustees, which was the Finance Committee.

The Finance Committee is responsible for the financial controls of the activities of the Church. It meets at least three times a year to consider all financial aspects of the operation of the Charity and produces regular management accounts for each Church and the Charity. The committee proposes the annual budget following consultation with the leadership of each church, and it is then approved by Trustees. The committee maintains close supervision of the income and expenditure account, as well as capital expenditure items.

### *Trustee selection, appointment and competence*

Trustees or Directors are normally recruited by current Trustees recommending them to the Board.

This is followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting, leading to the final decision on their appointment.

Prior to appointment prospective Trustees meet with nominated Trustees for them to obtain a full and clear understanding of the Objects and operation of the Charity. On appointment there is a suitable induction process for new Trustees when they receive a manual of appropriate documentation.

# **HILLVIEW EVANGELICAL CHURCH**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2018**

---

Before making an appointment the Board considers the mix of skills required and endeavours to identify people that will make a contribution in those areas needed. The current Board consists of people from church, business, technical, legal, financial and charitable backgrounds that are able to bring the necessary expertise to the operation of the Charity.

Each year one-fifth of the Trustees is subject to retirement, but if willing, can make themselves available for re-election at the Annual General Meeting.

### *Networks and other relationships*

Hillview Church is a member of the Evangelical Alliance [UK].

Each church in the Charity also has links with national organisations such as Care [Christian Action Research & Education], Care for the Family, and CAP [Christians Against Poverty], Christian Concern, Partnership UK, as well as with international relief agencies, such as Tearfund and Samaritan's Purse, and various other mission agencies.

Each church also works locally with other churches, schools and groups in the community.

The Charity uses the services of thirtyone:eight, formerly known as CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children and vulnerable adults, including DBS disclosures.

### *Risk Management*

The Charity's financial control systems and procedures are considered to be appropriate to the Charity's size and the nature of its operation. However, the adequacy of these will continue to be kept under review as the Charity develops.

During the year Risk Assessment work continued to be carried out in the key areas of activity of the Charity - Governance, Operational, Property and Financial. Policies and procedures are reviewed, developed and created as necessary from the procedures in place.

The arrangements in place at both churches enabled the safeguarding requirements to be met. The trustees have paid particular attention to ensuring that their duties under GDPR are being properly performed.

# HILLVIEW EVANGELICAL CHURCH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2018

---

### Statement of trustees' responsibilities

The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 adequate accounting records that 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.

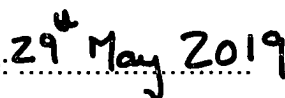
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to make themselves aware of that information.

Approved by the trustees and signed on their behalf by:



Richard Grant [Chairman]

Date: 

**Registered Office**  
26 Colwell Avenue  
Hucclecote  
Gloucester GL3 3LX

---

**HILLVIEW EVANGELICAL CHURCH**  
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 AUGUST 2018**

---

I report to the charity trustees on my examination of the accounts of the Hillview Evangelical Church for the year ended 31 August 2018.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts 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
- the accounts 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.

Neil Kingston FCA  
Burton Sweet Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 29<sup>th</sup> May 2019

---

# HILLVIEW EVANGELICAL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £ (Restated)
<b>Income from:</b>					
Donations and legacies	2	240,040	(27,155)	212,885	206,802
Charitable activities	3	10,027	-	10,027	18,595
Raising funds	4	2,367	-	2,367	2,717
Investments		1,275	56	1,331	1,882
<b>Total income</b>		<u>253,709</u>	<u>(27,099)</u>	<u>226,610</u>	<u>229,996</u>
<b>Expenditure on:</b>					
Charitable activities	5	215,685	696	216,381	190,443
<b>Total expenditure</b>		<u>215,685</u>	<u>696</u>	<u>216,381</u>	<u>190,443</u>
<b>Net income/(expenditure)</b>	8	38,024	(27,795)	10,229	39,553
<b>Transfers between funds</b>	16	22,335	(22,335)	-	-
<b>Net movement in funds</b>		<u>60,359</u>	<u>(50,130)</u>	<u>10,229</u>	<u>39,553</u>
<b>Total funds at the start of the year</b>	16	1,032,939	117,485	1,150,424	1,110,871
<b>Total funds at the end of the year</b>	16	<u>1,093,298</u>	<u>67,355</u>	<u>1,160,653</u>	<u>1,150,424</u>

The charity has no recognised gains and losses other than the results for the period as set out above

All of the activities of the charity are classed as continuing

The comparative Statement of Financial Activities is shown in note 10

The notes on pages 14 to 20 form part of these financial statements

**HILLVIEW EVANGELICAL CHURCH**  
**BALANCE SHEET**  
**YEAR ENDED 31 AUGUST 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	12	700,000	701,137
Programme related investments	13	30,000	30,000
		<u>730,000</u>	<u>731,137</u>
<b>Current assets</b>			
Debtors	14	7,052	11,284
Cash at bank and in hand		454,714	413,559
		<u>461,766</u>	<u>424,843</u>
<b>Creditors : Amounts falling due within one year</b>	15	(31,113)	(5,556)
Net current assets		<u>430,653</u>	<u>419,287</u>
<b>Net assets</b>		<u>1,160,653</u>	<u>1,150,424</u>
<b>Funds</b>			
Restricted funds	17	67,355	117,485
Unrestricted funds	17	1,093,298	1,032,939
		<u>1,160,653</u>	<u>1,150,424</u>

For the year ending 31 August 2018 the company 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 accounts 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 accounts

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

These financial statements were approved by the trustees on 19<sup>th</sup> March 2019 and are signed on their behalf by:

Richard J Grant  
Richard Grant  
Chairman

David Maxted  
David Maxted  
Church Treasurer

Company registration number: 05899178

**The notes on pages 14 to 20 form part of these financial statements**

# HILLVIEW EVANGELICAL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 AUGUST 2018

---

#### 1 Accounting policies

- a) The financial statements have been prepared under the historical cost convention, the Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102) and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

The trustees believe that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

- b) Income from donations are included when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

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

Equipment - 25% straight line

Assets over £2,000 are capitalised at cost.

Freehold property consists the value of the Hillview church premises assessed when transferred into the company in 2008. No provision for depreciation has been made as at is the view of the Trustees that the estimated residual value of the property is not materially different from the carrying value. The Trustees annually review the carrying value for indication of any impairment.

- e) Programme-related investments consists of an interest free charitable loan. This investment is carried at cost less any provision for impairment less and repayments received.
- f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- h) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
-



**HILLVIEW EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2018**

**2 Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
General offerings	191,390	(27,155)	164,235	175,886
Abbey Project	-	-	-	108
Income tax refunds	28,650	-	28,650	30,308
Legacies	20,000	-	20,000	500
	<u>240,040</u>	<u>(27,155)</u>	<u>212,885</u>	<u>206,802</u>

**3 Income from: charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Event income	10,027	-	10,027	18,595
	<u>10,027</u>	<u>-</u>	<u>10,027</u>	<u>18,595</u>

**4 Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £ (Restated)
Lettings	1,587	-	1,587	1,500
Miscellaneous income	780	-	780	1,217
	<u>2,367</u>	<u>-</u>	<u>2,367</u>	<u>2,717</u>

**5 Expenditure on: charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Grants for Christian work (see note 6)	19,496	-	19,496	24,620
Church workers	91,582	-	91,582	92,161
Youth expenditure	23,045	-	23,045	6,045
Speakers' expenses and gifts	7,059	-	7,059	6,522
Abbey Project costs	-	-	-	957
Training	2,296	-	2,296	324
Event expenses	17,738	-	17,738	24,875
<u>Support costs</u>				
Property rental	6,007	-	6,007	2,975
Church workers expenses	1,580	-	1,580	1,354
Maintenance and cleaning	21,995	-	21,995	9,176
Insurance	3,029	-	3,029	3,162
Rates, heat and light	5,103	-	5,103	4,568
Stationery and postage	5,310	-	5,310	5,333
Professional fees	1,959	696	2,655	248
Equipment	5,312	-	5,312	3,899
Depreciation	1,137	-	1,137	568
Miscellaneous	680	-	680	-
Governance costs (see note 7)	2,357	-	2,357	3,656
	<u>215,685</u>	<u>696</u>	<u>216,381</u>	<u>190,443</u>

**HILLVIEW EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2018**

**6 Analysis of Grants**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £ (Restated)
<i>To Institutions</i>				
Latin Link	2,064	-	2,064	2,460
Gloucester City Mission	2,944	-	2,944	2,700
Redcliffe College Bursary Fund	280	-	280	1,680
Scripture Union & Lager Camps	876	-	876	840
Armonia Trust	780	-	780	956
Patching Zambia	2,844	-	2,844	3,136
Pacific Partnership Trust	780	-	780	920
Mission Possible	2,064	-	2,064	1,980
Friends of Turkey	250	-	250	1,550
Ambassadors Football	1,380	-	1,380	900
Banderkelie	1,020	-	1,020	1,020
Other gifts to institutions	300	-	300	1,938
<i>To Individuals</i>	3,914	-	3,914	4,540
	<u>19,496</u>	<u>-</u>	<u>19,496</u>	<u>24,620</u>

**7 Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Independent examiner's fees	1,700	-	1,700	1,650
Accountancy fees	376	-	376	1,386
Trustee meeting expenses: 2 trustees (2017: 2)	281	-	281	620
	<u>2,357</u>	<u>-</u>	<u>2,357</u>	<u>3,656</u>

**8 Net income/(expenditure)**

**This is stated after charging**

	2018 £	2017 £
Depreciation	1,137	568
Independent Examiner's fee:		
- for Independent Examination	935	920
- for Accounts Preparation	<u>765</u>	<u>730</u>

**HILLVIEW EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2018**

**9 Staff costs and numbers**

The aggregate staff costs were

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	87,975	80,792
Social security costs	3,274	2,815
Pension costs	7,403	4,313
	<u>98,652</u>	<u>87,920</u>

No staff received employment benefits of more than £60,000.

The average number of staff (headcount) during the year was 4 (2017: 4).

The total aggregate employment benefits received by key management personnel were £75,034 (2017: £52,110).

Aggregate donations from Trustees, key management personnel and other related parties were £9,660 (2017: £14,440).

**10 Comparative Statement of Financial Activities**

	<b>Unrestricted Funds £ (Restated)</b>	<b>Restricted Funds £</b>	<b>Total Funds 2017 £ (Restated)</b>
<b>Income from:</b>			
Donations and legacies	206,802	-	206,802
Charitable activities	18,595	-	18,595
Raising funds	2,717	-	2,717
Investments	1,882	-	1,882
<b>Total income</b>	<u>229,996</u>	<u>-</u>	<u>229,996</u>
<b>Expenditure on:</b>			
Charitable activities	189,659	784	190,443
<b>Total Expenditure</b>	<u>189,659</u>	<u>784</u>	<u>190,443</u>
<b>Net income/(expenditure) and net movement in funds</b>	40,337	(784)	39,553
<b>Total funds at 1 September 2016</b>	992,602	118,269	1,110,871
<b>Total funds at 31 August 2017</b>	<u>1,032,939</u>	<u>117,485</u>	<u>1,150,424</u>

**HILLVIEW EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2018**

**11 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**12 Tangible fixed assets**

	Property £	Equipment £	Total £
<b>Cost</b>			
At 1 September 2017	700,000	11,967	711,967
At 31 August 2018	<u>700,000</u>	<u>11,967</u>	<u>711,967</u>
<b>Depreciation</b>			
At 1 September 2017	-	10,830	10,830
Charge for the year	-	1,137	1,137
At 31 August 2018	<u>-</u>	<u>11,967</u>	<u>11,967</u>
<b>Net book value</b>			
At 31 August 2018	<u>700,000</u>	<u>-</u>	<u>700,000</u>
At 31 August 2017	<u>700,000</u>	<u>1,137</u>	<u>701,137</u>

**13 Programme related investments**

	£
At 1 September 2017	30,000
At 31 August 2018	<u>30,000</u>
<b>Included within:</b>	
Fixed assets	<u>30,000</u>

Programme related investments includes a charitable loan to a Christian couple which was used by them to assist in the purchase of a property to facilitate their ministry. The loan is interest free. There is no current repayment plan.

**14 Debtors**

	2018 £	2017 £
Gift Aid debtor	7,052	11,284
	<u>7,052</u>	<u>11,284</u>

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

	2018 £	2017 £
Accruals	3,958	5,556
Other creditors	27,155	-
	<u>31,113</u>	<u>5,556</u>

**HILLVIEW EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2018**

**16 Movements in funds**

**As at 31 August 2018**

	At 1 Sep 2017 £	Income £	Expenditure £	Transfers £	At 31 Aug 2018 £
<b>Restricted Funds</b>					
Abbey Project	117,485	(27,099)	696	(22,335)	67,355
	<u>117,485</u>	<u>(27,099)</u>	<u>696</u>	<u>(22,335)</u>	<u>67,355</u>
<b>Unrestricted Funds</b>					
General funds	1,032,939	253,709	215,685	22,335	1,093,298
	<u>1,032,939</u>	<u>253,709</u>	<u>215,685</u>	<u>22,335</u>	<u>1,093,298</u>
<b>Total funds</b>	<u>1,150,424</u>	<u>226,610</u>	<u>216,381</u>	<u>-</u>	<u>1,160,653</u>

**As at 31 August 2017**

	At 1 Sep 2016 £	Income £	Expenditure £	Transfers £	At 31 Aug 2017 £
<b>Restricted Funds</b>					
Abbey Project	118,269	-	784	-	117,485
	<u>118,269</u>	<u>-</u>	<u>784</u>	<u>-</u>	<u>117,485</u>
<b>Unrestricted Funds</b>					
General funds	992,602	229,996	189,659	-	1,032,939
	<u>992,602</u>	<u>229,996</u>	<u>189,659</u>	<u>-</u>	<u>1,032,939</u>
<b>Total funds</b>	<u>1,110,871</u>	<u>229,996</u>	<u>190,443</u>	<u>-</u>	<u>1,150,424</u>

**Purpose of restricted funds:**

***Abbey Project***

This fund represents gifts received (including attributable Gift Aid relief) for the purpose of constructing a new centre for the Abbeymead Community. In the year the lease and construction on the site at Lobleys Drive was not considered feasible. Those who have donated to the project were asked whether they wanted their funds returned to them or for the funds to be de-restricted for the general purposes of the charity. The income in the year represents funds returned to donors of £27,155 and the transfers in the year of £22,335 to general funds represent the wishes of donors to de-restrict their donations.

**HILLVIEW EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2018**

**17 Analysis of net assets between funds**

**As at 31 August 2018**

	<b>Fixed Assets £</b>	<b>Other Net Assets £</b>	<b>Total £</b>
<b>Restricted Funds</b>			
Abbey Project	-	67,355	67,355
<b>Unrestricted Funds</b>			
General funds	730,000	363,298	1,093,298
<b>Total funds</b>	<u>730,000</u>	<u>430,653</u>	<u>1,160,653</u>

The free reserves of the charity as at 31 August 2018 are considered to be £363,298.

**As at 31 August 2017**

	<b>Fixed Assets £</b>	<b>Other Net Assets £</b>	<b>Total £</b>
<b>Restricted Funds</b>			
Abbey Project	-	117,485	117,485
<b>Unrestricted Funds</b>			
General funds	731,137	301,802	1,032,939
<b>Total funds</b>	<u>731,137</u>	<u>419,287</u>	<u>1,150,424</u>

The free reserves of the charity as at 31 August 2018 are considered to be £301,802.

**18 Company limited by guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

**19 Related party transactions**

During the year Roger Chilvers, a director/trustee received payments of £400 (2017: £600) for taking services at Hillview Abbey Churches.

Abigail Brook, a director/trustee, received payments of £9,080 (2017: £Nil) for taking administrator services at Hillview and Abbey Churches.

These payments are permitted under the Memorandum & Articles of Association.