

HILLVIEW EVANGELICAL CHURCH

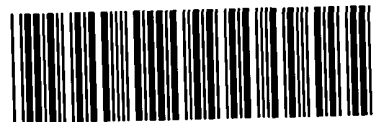
FINANCIAL STATEMENTS

31 AUGUST 2016

Company Registration Number 5899178

Charity Number 1115938

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HILLVIEW EVANGELICAL CHURCH

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

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HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2016

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 8th 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 Brook
Mr R Grant [Chairman]***
Dr H Padfield (resigned 22 March 2016)
Mr S Bennett

* 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

Mr P M Ricketts: Company Secretary

Hillview Evangelical Church's Agents and Advisors

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

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 2016

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2016. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice 2015: Accounting and Reporting by Charities.

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 the main 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

To ensure the programmes of each church are effective in achieving their aims, these are monitored on a regular basis and adjustments made in the light of experience gained.

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 and 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 150 adults plus children for Hillview Church and about 90 for Abbey Church plus children.

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 2015-16, if employed, would have been about £192,000 based on the national minimum wage.

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ACHIEVEMENTS & PERFORMANCE

Building and Facilities

The multi-purpose nature of Hillview Church provides a flexible range of facilities to meet the needs for a wide range of activities for both the church and the community. The Support Ministry Team continues to do an excellent job of being responsible for all the practical, administrative and financial aspects of the church and trustees are confident in their ability to handle all these aspects.

With the Hillview church building becoming increasingly full on Sunday mornings, a group was formed during the previous reporting year to consider a possible expansion of the building. The planning group has completed its work for the time being, as has a separate refurbishment group that was formed should a major expansion of the building be decided against in coming months. The Elders have begun the process of consultation and discussion of the various options identified, but no decisions have been taken as yet.

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 suitable activities, as well as other community facilities.

A significant disappointment during the year was the decision to not proceed with any more work regarding the building plans, as previously outlined in earlier reporting years, with what had been described as the Abbey Project. Abbey Church is seeking other possibilities for a more permanent home - see under 'Plans for the Future' (p6) for a further note.

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 and to be able to give expression to their faith, not only in serving by involvement in activities for both the church and the community, but also in their 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 a refuge project for a Christian Charity
- 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.,

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YEAR ENDED 31 AUGUST 2016

opportunities are regularly taken to arrange either in-house courses tailored to specific needs, or for people to attend others arranged by specialist organisations.

The operation of six Ministry Teams at Hillview enables the Elders of the Church to more fully concentrate on issues of the teaching programme, pastoral care, prayer and future developments, and the membership of the church has been widely appreciative of this.

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.

Hillview Church employed Simon Duan as a new Pastor Teacher, as of 1 September 2015. He has settled very well in his first year and has already begun to make a significant positive impact on the life and ministry of the church. He is one of the elders and works closely with that team, as well as with Ministry Team Leaders.

Pastoral Care

In addition to the responsibility of the Elders, Hillview Church has a Pastoral Care Team who support and complement the role of the Elders in this aspect of church life. At Abbey Church the primary pastoral care (after that of the elders) is handled by the Community Group leaders. The Fellowship/Community Groups of each church provide invaluable care and support. Hillview Church plans to further increase the number of Fellowship Groups and has identified further leaders for additional groups.

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 e.g. 'Christianity Explored' courses at Hillview have helped to deepen the faith of those who attended. These are complemented, as appropriate, with a number of other courses, such as for Baptism, Discovering Spiritual Gifts, Discipleship, Marriage and Marriage Enrichment. Hillview Church has also continued to run regular Sunday evening events in a more relaxed 'café church' style, which have been very encouraging.

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 15% 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.

Such organisations, amongst others, include:

- Scripture Union – this organisation works with children and young people throughout the UK. Both churches have a particular link through the work of Steve Hutchinson (local SU worker) and with Lager summer camps for children that are held in Gloucestershire.

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YEAR ENDED 31 AUGUST 2016

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- Andy & Eira Patching – who work in Zambia and again both churches have lively links with the work there. The churches have supported the ministry of Andy and Eira for many years and we receive regular reports of their work and how resources are utilised.
 - Gloucester City Mission – the Hillview Evangelical Church Charity, having been instrumental in its formation, provides support in several ways to this separate Charity, which helps homeless and marginalised people in the City. As well as providing regular support prayerfully and financially, a number of people from both churches also work as volunteers.

An area of continued interest at Hillview Church has been the links that the church has had with an organisation called Mission Possible, based in Bulgaria. A number of teams of all ages have continued to visit some of the projects being run by Mission Possible and have not only been able to contribute to the work there, but have returned to the UK inspired and encouraged by what they have seen and experienced.

Also, within Abbey Church the work of Ambassadors Football is supported. Football is played all over the world and has the power to bring people together, to break down barriers and build friendships. The vision of Ambassadors, an organisation based on Christian principles, is to see the transformation of individuals and communities through indigenous football outreach throughout the world. One of its leaders is based at Abbey Church.

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 was involved in a Children's Holiday Club that was part of a joint Hucclecote initiative amongst the three churches, known as The Hub. 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.

'Roots', the family initiative at Abbey Church, declined in numbers attending as the year progressed and sadly ceased to operate towards the end of the reporting year.

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 football events and curry evenings 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 relationship continues with a local Children's Centre to run CAP Money Courses and 'Information and Assistance Clinics' to help individuals dealing with family legal problems.

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

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needs of the community for such activities as private use by families for children's birthday parties, as well as a number of local community groups e.g. Social Services Foster Carers Support Group, Civil Service Retirement Fellowship, a local Carers Group, as well as being hired on a more commercial basis by for-profit organisations.

Abbey Church has established links with GARAS (Gloucestershire Action for Refugees and Asylum Seekers) and has particularly sought to help Syrian families. Abbey Church has people actively involved in the work of the World Café (held in the city centre) that seeks to help and support all refugees in Gloucester.

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
- Actively supporting the Gloucester branch of the Charity, Torch Trust for the Blind.
- 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. Each church often has at least one student involved in their placement with a particular activity whilst studying.
- '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 particular project related to Abbey Church that has been explored over recent years has proved to be not viable with the financial resources available. However, alternatives are being sought, with one possibility being to work in conjunction with other organisations in developing a centre and home for the church.

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YEAR ENDED 31 AUGUST 2016

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- 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.

FINANCIAL REVIEW & RESULTS

The Financial Statements for the year to 31 August 2016 show that total incoming resources of the Charity for the year were £224,747; this is lower than the previous year and is due to a significant drop in the Abbey Project income which was expected. The overall decrease does mask an increased commitment by the membership of both fellowships to the general fund, this rose by a very encouraging 6.3% to £159,780. We give thanks to God for the ongoing faithful financial support from members.

Expenditure on charitable activities also increased from £165,767 in 2015 to £193,262. Looking at note 5 (page 15) to the accounts we can clearly see the main reasons for this. The principal difference is the amount paid to church workers, this is because Hillview have employed a new Pastor Teacher; it was not incurring this cost for the entire previous year as no one was in post. The counter to this is that speaker expenses have more than halved this year as more preaching responsibility has been taken on by members. Other increases are for event expenses which is consistent with an increase in event income; property rental due to Abbey Church renting additional space for activities; and higher maintenance and cleaning costs.

The decision during the year to cease the Abbey Project in its current form not only gave rise to the cessation of the income, but also a significant reduction in expenditure. The Trustees and Elders are currently reviewing the options for the future and also taking advice as to how we should deal with the residual monies that remained in the Abbey Project Fund as at 31 August 2016 which was £118,269.

Note 6 records that the Abbey and Hillview fellowships were able to maintain their support to missionary works in the UK and around the world at £30,886.

The Net Income for the year was £21,438 for the General Fund and £10,047 for the Abbey Project Fund. Consequently the total unrestricted funds held by the charity have increased to £992,602 at as 31 August 2016. It is important to note that these are not all free reserves and not available to spend as a large part of this fund relates to the £700,000 historic valuation of the Hillview Church premises, and a £30,000 programme related investment into part of a property used for charitable purposes. The balance is predominantly held as cash and includes an unrestricted legacy received two years ago. The trustees hold cash in excess of our reserves policy described below due to the possibility of funding development initiatives under consideration.

Reserves Policy

The trustees have reviewed the Reserves Policy and established a policy whereby they hold free reserves of at least £40,000, 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.

Investment powers

Under the Memorandum and Articles of Association, the Company has the power to make any

HILLVIEW EVANGELICAL CHURCH

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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 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].

After a time of searching, prayer and interviews, Hillview Church employed Simon Duan as the new full time Pastor/Teacher, effective from 8 September 2015. Since the end of the financial year the Youth Pastor resigned and as of this report being compiled no firm decision was taken on a replacement.

Administration for each church is carried out by part-time Administrators, employed and voluntary, responsible for this function

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, which is then approved by Trustees, and 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.

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.

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YEAR ENDED 31 AUGUST 2016

Networks and other relationships

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

Each church in the Charity also has links with such national organisations 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 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.

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 and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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 incoming resources and application of resources, including 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 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.
- 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 disclose with reasonable

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2016

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.

Approved by the trustees and signed on their behalf by:

Richard J Grant
Richard Grant [Chairman]

Date: 7th April 2017

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2016

I report on the accounts of the company for the year ended 31 August 2016 which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

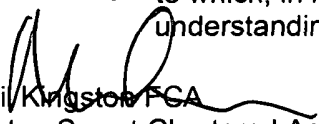
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn 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: 7.4.17

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
Income from:					
Donations and legacies	2	188,119	18,926	207,045	219,115
Charitable activities	3	7,181	-	7,181	3,580
Raising funds	4	10,521	-	10,521	9,197
Total income		<u>205,821</u>	<u>18,926</u>	<u>224,747</u>	<u>231,892</u>
Expenditure on:					
Charitable activities	5	184,383	8,879	193,262	165,787
Total expenditure		<u>184,383</u>	<u>8,879</u>	<u>193,262</u>	<u>165,787</u>
Net income/(expenditure)	8	21,438	10,047	31,485	66,105
Transfers between funds		2,353	(2,353)	-	-
Total funds at the start of the year		968,811	110,575	1,079,386	1,013,281
Total funds at the end of the year	16	<u>992,602</u>	<u>118,269</u>	<u>1,110,871</u>	<u>1,079,386</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 funds are shown in note 10.

The notes on pages 16 to 21 form part of these financial statements

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BALANCE SHEET
YEAR ENDED 31 AUGUST 2016

		2016	2015
	Note	£	£
Fixed assets			
Tangible assets	12	700,000	700,000
Programme related investments	13	30,000	30,000
		<u>730,000</u>	<u>730,000</u>
Current assets			
Debtors	14	6,824	13,903
Cash at bank and in hand		383,001	337,043
		<u>389,825</u>	<u>350,946</u>
Creditors : Amounts falling due within one year	15	(8,954)	(1,560)
Net current assets		<u>380,871</u>	<u>349,386</u>
Net assets		<u>1,110,871</u>	<u>1,079,386</u>
Funds			
Restricted funds	16	118,269	110,575
Unrestricted general funds	16	992,602	968,811
		<u>1,110,871</u>	<u>1,079,386</u>

For the year ending 31 August 2016 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 and are signed on their behalf by:

Richard J Grant
Richard Grant
Chairman

Phil Ricketts
Phil Ricketts
Company Secretary

Company registration number: 5899178

The notes on pages 16 to 21 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2016

1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice Accounting and Reporting by Charities, issued in 2015.

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.

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.

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

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.

Programme-related investments consists of a charitable loan. This investment is carried at cost less any provision for impairment less and repayments received.

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.

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

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 2016

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
General offerings	159,780	-	159,780	150,350
Abbey Project	-	17,523	17,523	35,016
Income tax refunds	28,339	1,403	29,742	33,749
	<u>188,119</u>	<u>18,926</u>	<u>207,045</u>	<u>219,115</u>

3 Charitable activities (income)

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Event income	7,181	-	7,181	3,580
	<u>7,181</u>	<u>-</u>	<u>7,181</u>	<u>3,580</u>

4 Raising funds

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Lettings	2,149	-	2,149	2,673
Miscellaneous income	8,372	-	8,372	6,524
	<u>10,521</u>	<u>-</u>	<u>10,521</u>	<u>9,197</u>

5 Charitable activities (expenditure)

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Grants for Christian work (see note 6)	30,886	-	30,886	31,415
Church workers	86,303	-	86,303	64,666
Youth expenditure	5,180	-	5,180	2,840
Speakers' expenses and gifts	4,504	-	4,504	10,714
Abbey Project costs	-	8,879	8,879	15,445
Training	721	-	721	647
Event expenses	12,054	-	12,054	6,085
<u>Support costs</u>				
Property rental	11,608	-	11,608	6,906
Church workers expenses	4,065	-	4,065	749
Maintenance and cleaning	12,482	-	12,482	8,559
Insurance	3,279	-	3,279	2,613
Rates, heat and light	5,440	-	5,440	4,494
Equipment depreciation	-	-	-	838
Subscriptions	-	-	-	-
Stationery and postage	4,503	-	4,503	5,778
Professional fees	263	-	263	112
Books and publications	427	-	427	1,226
Miscellaneous	939	-	939	617
Governance costs (see note 7)	1,729	-	1,729	2,083
	<u>184,383</u>	<u>8,879</u>	<u>193,262</u>	<u>165,787</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

6 Analysis of Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<i>To Institutions</i>				
Latin Link	1,980	-	1,980	1,980
Gloucester City Mission	2,800	-	2,800	2,700
Redcliffe College Bursary Fund	1,680	-	1,680	1,680
Scripture Union & Lager Camps	840	-	840	1,140
Scripture Union Tanzania	1,020	-	1,020	1,020
Armonia Trust	756	-	756	2,836
Patching Zambia	1,980	-	1,980	2,736
Pacific Partnership Trust	920	-	920	1,020
Mission Possible	1,980	-	1,980	1,290
Operation Mobilisation	-	-	-	1,980
Friends of Turkey	1,537	-	1,537	2,110
Echoes of Service	1,006	-	1,006	820
Ambassadors Football	900	-	900	-
Nick Morton OM	1,980	-	1,980	-
Di Barry	1,200	-	1,200	-
Other gifts to institutions	2,618	-	2,618	2,679
<i>To Individuals</i>	7,689	-	7,689	7,424
	<u>30,886</u>	<u>-</u>	<u>30,886</u>	<u>31,415</u>

7 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Independent examination	1,409	-	1,409	1,409
Accountancy fees	201	-	201	586
Trustees expenses (2 trustees)	119	-	119	88
	<u>1,729</u>	<u>-</u>	<u>1,729</u>	<u>2,083</u>

8 Net income/(expenditure)

This is stated after charging

	2016 £	2015 £
Depreciation	-	838
Independent Examiner's fee:		
- for Independent Examination	890	890
- for Accounts Preparation	<u>519</u>	<u>586</u>

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2016

9 Staff costs and numbers

The aggregate staff costs were

	2016	2015
	£	£
Wages and Salaries	60,060	46,694
Social Security Costs	19,594	12,456
Pension	6,649	5,517
	<u>86,303</u>	<u>64,667</u>

No staff received emoluments of more than £60,000

The average number of staff during the year was as follows:

Number of staff	<u>4</u>	<u>4</u>
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10 Fund comparatives

	Unrestricted Funds	Restricted Funds	Total Funds 2015
	£	£	£
Income from:			
Donations and legacies	179,846	39,269	219,115
Charitable activities	3,580	-	3,580
Raising funds	9,197	-	9,197
Total income	<u>192,623</u>	<u>39,269</u>	<u>231,892</u>
Expenditure on:			
Charitable activities	150,342	15,445	165,787
Total Expenditure	<u>150,342</u>	<u>15,445</u>	<u>165,787</u>
Net income/(expenditure)	42,281	23,824	66,105
Transfers	-	-	-
Movement in funds	42,281	23,824	66,105
Total funds at the start of the year	926,530	86,751	1,013,281
Total funds at the end of the year	<u>968,811</u>	<u>110,575</u>	<u>1,079,386</u>

11 Taxation

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

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2016

12 Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 September 2015	700,000	10,262	710,262
Additions	-	-	-
At 31 August 2016	<u>700,000</u>	<u>10,262</u>	<u>710,262</u>
Depreciation			
At 1 September 2015	-	10,262	10,262
Charge for the year	-	-	-
At 31 August 2016	<u>-</u>	<u>10,262</u>	<u>10,262</u>
Net book value			
At 31 August 2016	<u>700,000</u>	<u>-</u>	<u>700,000</u>
At 31 August 2015	<u>700,000</u>	<u>-</u>	<u>700,000</u>

13 Programme related investments

	£
At 1 September 2015	30,000
At 31 August 2016	<u>30,000</u>
Included within:	
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.

14 Debtors

	2016 £	2015 £
Gift Aid Debtor	6,824	13,903
	<u>6,824</u>	<u>13,903</u>

15 Creditors: amounts falling due within one year

	2016 £	2015 £
Accruals	7,610	1,560
Other creditors	1,344	-
	<u>8,954</u>	<u>1,560</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

16 Movements in funds

	At 01-Sep 2015 £	Income £	Expenditure £	Transfers	At 31-Aug 2016 £
Restricted Funds					
Abbey Project	110,575	18,926	8,879	(2,353)	118,269
	<u>110,575</u>	<u>18,926</u>	<u>8,879</u>	<u>(2,353)</u>	<u>118,269</u>
Unrestricted Funds					
General funds	968,811	205,821	184,383	2,353	992,602
	<u>968,811</u>	<u>205,821</u>	<u>184,383</u>	<u>2,353</u>	<u>992,602</u>
Total funds	<u>1,079,386</u>	<u>224,747</u>	<u>193,262</u>	<u>-</u>	<u>1,110,871</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

17 Analysis of net assets between funds

	Tangible Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	118,269	118,269
Unrestricted Funds			
General funds	730,000	262,602	992,602
Total funds	<u>730,000</u>	<u>380,871</u>	<u>1,110,871</u>

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 £650 (2015: £1,275) for taking services at Hillview Abbey Churches.

Tim Lewis, a director/trustee, received payments of £75 (2015: £900) for taking services at Hillview and Abbey Churches.

These payments are permitted under the Memorandum & Articles of Association