

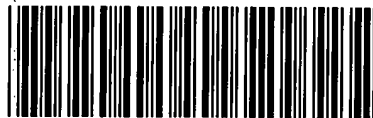
HILLVIEW EVANGELICAL CHURCH
FINANCIAL STATEMENTS

31 AUGUST 2015

Company Registration Number 5899178

Charity Number 1115938

THURSDAY



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COMPANIES HOUSE

HILLVIEW EVANGELICAL CHURCH
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2015

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HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2015

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 [Chairman]*
Mr R M Chilvers**
Mr S J Mortin*
Mr D I Whitaker**
Mrs A Brook
Mr R Grant***
Dr H Padfield
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,
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 2015

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2015. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice 2005: 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 2014-15, if employed, would have been about £188,000 based on the national minimum wage.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

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 to consider a possible expansion of the building. The planning group have begun their work, along with a separate refurbishment group that was formed should a major expansion of the building be decided against in coming months. 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. The charity is seeking to establish a Centre for the community managed by Abbey Church to allow the further development of its programme and serve the community. Following signing of the lease and granting of planning permission, the Charity is continuing to seek funding.

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, as well as theological studies to be better equipped to serve the church
- 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

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 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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

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.

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. 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.

In the summer of 2015 Hillview Church increased the number of Fellowship Groups and is seeking further leaders in order to develop additional groups. At Abbey Church the groups were reorganised in to Community Groups, with a focus on Community, Discipleship & Mission.

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 and some newcomers now regularly attending. These are complemented, as appropriate, with a number of other courses, such as for Baptism, Discovering Spiritual Gifts, Discipleship, Church Membership, 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 16% 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:

- Armonia – Abbey supports this service-based, Mexican non-governmental organisation (NGO), which works with some of the country's poorest urban and rural communities. Founded on Christian principles, their purpose is to transform poverty into an abundant, complete and dignified life.
- Mission Possible in Bulgaria – Hillview is involved in this organisation prayerfully, financially and practically with teams of young people, men, and women going out to be involved. The mission exists to work amongst some of the poorest people of that country, including amongst gypsies and a women's hostel.
- Redcliffe College – Hillview supports this ministry of an interdenominational missionary training college. The college is based in Gloucester and exists to train men and women to be better equipped to serve God all round the world. The church has many significant links with the college.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

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.

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 continued with its programme of Holiday Clubs where it was part of joint Hucclecote initiative amongst the three churches, known as The Hub, that took place in the February half-term in 2015. Unfortunately, Abbey was not able to run its Holiday Club due to unforeseen circumstances. 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. 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 that runs nine times per year continues to be popular with both parents and children. Held in Heron Primary School on a Saturday afternoon, families welcome the opportunity to spend quality time together and for parents to receive encouragement and support. Based on four zones – Challenge, Creative, Active and Relax, a different programme is provided each month. A typical 'Roots' event during the year would see an average of some 40-60 parents and children fully engaged in the activities.

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 are 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 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 have particularly sought to help a Syrian family.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

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, by contributing to its courses and 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.
- Hillview, in participation with other churches in Hucclecote (The Hub), continued to be involved with various activities.
- Abbey worked with Christchurch, Abbeymead and organised a joint Hustings event in the run up to the General Election.
- 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
- Continue to liaise with Gloucester City Council and consult with the community to develop the Abbey Project (Abbey Centre)
- 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. To this end there is a Strategy Group made up of a number of elders from each church, which is actively exploring these possibilities and other ways of working together.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

FINANCIAL REVIEW & RESULTS

The Financial Statements show that total incoming resources of the Charity for the year were £231,892; this is significantly reduced from £359,306 in 2014, which is largely due to a generous legacy of £130,000 being received in the previous financial year. Excluding the legacy, total incoming resources are £231,892 compared to £229,306 in the previous year an increase of 1.1%. In the prevailing economic climate it is encouraging to see that the Charity is able to maintain such strong levels of voluntary income.

Resources expended (note 5), excluding restricted funds, have decreased from £178,915 to £148,259 which represents a 17.1% reduction. The main contributor was a decrease in staff costs, as illustrated by note 9, this is as a result of the Hillview congregation being without a full time pastor for the whole year. In other expenditure categories, as a result of not having a full time pastor for the Hillview Congregation, more has been spent on speaker's gifts and expenses in the current year (note 5). There have been expenditure reductions in other areas to keep costs similar year on year.

Note 6 records that the Abbey and Hillview fellowships were pleased to be able to increase their support to missionary works in the UK and around the world by 11.2% to £31,415.

Total unrestricted funds held by the charity have increased to £968,811 as at 31 August 2015 which is largely made up of the £700,000 historical valuation of the Hillview Church premises; the balance is predominantly held as cash including the generous legacy received in the previous financial year. 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 potentially the community/church centre known as Abbey Project.

There has been a £23,824 increase in restricted funds relating to the Abbey Project. This is because £39,269 was generously donated to the project during the year and only £15,445 of expenditure was incurred. In 2012 initial planning approval for the Abbey Project was received and the Architects detailed design of the Project was produced. The expenditure on the project has since decreased as the trustees wait upon funding to enable the start of the construction phase of the project. The restricted funds for the Abbey Project stand at £110,575 at the year end.

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.

Investment powers

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

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

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

Currently there are two committees that report to the Board of Trustees – these are the Finance Committee and the Steering Group for the Abbey Project. In addition, during the year a Project Review Group was set up to look again at the size and scope of the project. Their work has resulted in a revised and slightly smaller plan for the development, with consequent reductions in costs, making the overall financial target more viable, whilst still challenging.

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.

The Steering Group and Project Review Group for the Abbey Project report to the Board and are responsible for addressing all matters relating to the development of the Abbey Project, including liaison/negotiations with Gloucester City Council. It is the primary forum to which the Project Manager reports to review progress, address issues and matters related to forward planning.

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

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

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 Evangelical 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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2015

Statement of trustees' responsibilities

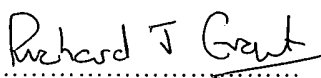
The trustees (who are also directors of Hillview Evangelical Church for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

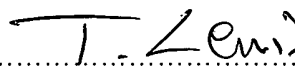
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 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 on 22.03.2016 and signed on their behalf by:


Richard Grant


Tim Lewis

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
YEAR ENDED 31 AUGUST 2015

I report on the accounts of the company for the year ended 31 August 2015 which are set out on pages 12 to 21.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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.

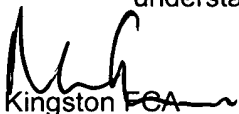
Basis of independent examiner's report

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
Pembroke House
15 Pembroke Road
Clifton
Bristol BS8 3BA

Date: 22.2.16

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	Note	£	£	£	£
Incoming Resources					
<i>Incoming Resources from generated funds</i>					
Voluntary income	2	179,846	39,269	219,115	346,756
Activities generating funds	4	9,197	-	9,197	5,904
Investment Income					
<i>Incoming Resources from charitable activities</i>	3	3,580	-	3,580	6,646
Total Incoming resources		<u>192,623</u>	<u>39,269</u>	<u>231,892</u>	<u>359,306</u>
Resources expended					
<i>Charitable activities</i>	5	148,259	15,445	163,704	198,402
<i>Governance Costs</i>	7	2,083	-	2,083	1,889
Total resources expended		<u>150,342</u>	<u>15,445</u>	<u>165,787</u>	<u>200,291</u>
Net income/(expenditure) for the year - before transfers	8	42,281	23,824	66,105	159,015
Transfers	15	-	-	-	-
Net Movement in funds		42,281	23,824	66,105	159,015
Total funds at the start of the year		926,530	86,751	1,013,281	854,266
Total funds at the end of the year	15	<u>968,811</u>	<u>110,575</u>	<u>1,079,386</u>	<u>1,013,281</u>

The notes on pages 14 to 21 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH
BALANCE SHEET
YEAR ENDED 31 AUGUST 2015

		2015	2014
	Note	£	£
Fixed assets			
Tangible assets	11	700,000	700,838
Programme related investments	12	<u>30,000</u>	<u>30,000</u>
		730,000	730,838
Current assets			
Debtors	13	13,903	136,733
Cash at bank and in hand		<u>337,043</u>	<u>150,907</u>
		350,946	287,640
Creditors : Amounts falling due within one year	14	(1,560)	(5,197)
Net current assets		<u>349,386</u>	<u>282,443</u>
Net assets		<u>1,079,386</u>	<u>1,013,281</u>
Funds			
Restricted funds	15	110,575	86,751
Unrestricted general funds	15	968,811	926,530
		<u>1,079,386</u>	<u>1,013,281</u>

For the year ending 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

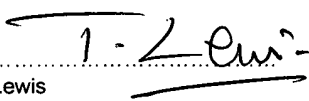
Directors responsibilities:

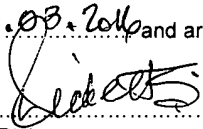
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

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 22.03.2016 and are signed on their behalf by:


 Tim Lewis
 Chairman


 Phil Ricketts
 Company Secretary

Company registration number: 5899178

The notes on pages 14 to 21 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2015

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 April 2008), the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice Accounting and Reporting by Charities, issued in 2005.

Income from donations is included in incoming resources 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.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost has 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 2015

2 Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
General offerings	150,350	-	150,350	144,091
Legacies and special offerings	-	-	-	130,000
Abbey project	-	35,016	35,016	44,205
Income tax refunds	29,496	4,253	33,749	28,460
	<u>179,846</u>	<u>39,269</u>	<u>219,115</u>	<u>346,756</u>

3 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Event income	3,580	-	3,580	6,646
	<u>3,580</u>	<u>-</u>	<u>3,580</u>	<u>6,646</u>

4 Activities for generating funds

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Lettings	2,673	-	2,673	4,246
Miscellaneous income	6,524	-	6,524	1,658
	<u>9,197</u>	<u>-</u>	<u>9,197</u>	<u>5,904</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Grants for Christian work (see note 6)	31,415	-	31,415	27,890
Church workers	64,666	-	64,666	95,912
Youth expenditure	2,840	-	2,840	4,734
Speakers' expenses and gifts	10,714	-	10,714	8,842
Abbey Project costs	-	15,445	15,445	19,487
Training	647	-	647	421
Event expenses	6,085	-	6,085	9,317
<i>Support costs</i>				
Property rental	6,906	-	6,906	7,804
Church Workers Expenses	749	-	749	2,180
Maintenance and cleaning	8,559	-	8,559	5,026
Insurance	2,613	-	2,613	2,451
Rates, Heat and light	4,494	-	4,494	5,315
Equipment depreciation	838	-	838	839
Subscriptions	-	-	-	100
Stationery and postage	5,778	-	5,778	5,911
Professional fees	112	-	112	220
Books and publications	1,226	-	1,226	1,701
Miscellaneous	617	-	617	252
	<u>148,259</u>	<u>15,445</u>	<u>163,704</u>	<u>198,402</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

6 Analysis of Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<i>To Institutions</i>				
Latin Link	1,980	-	1,980	1,980
Gloucester City Mission	2,700	-	2,700	2,700
Redcliffe College Bursary Fund	1,680	-	1,680	1,680
Scripture Union & Lager Camps	1,140	-	1,140	840
Scripture Union Tanzania	1,020	-	1,020	1,020
Armonia Trust	2,836	-	2,836	2,936
Patching Zambia	2,736	-	2,736	2,736
Pacific Partnership Trust	1,020	-	1,020	1,120
Mission Possible	1,290	-	1,290	-
Operation Mobilisation	1,980	-	1,980	1,980
Friends of Turkey	2,110	-	2,110	1,575
Echoes of Service	820	-	820	2,460
Other gifts to institutions	2,679	-	2,679	2,387
<i>To Individuals</i>	7,424	-	7,424	4,476
	<u>31,415</u>	<u>-</u>	<u>31,415</u>	<u>27,890</u>

7 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Independent examination	1409	-	1409	760
Accountancy fees	586	-	586	504
Trustees expenses (2 trustees)	88	-	88	622
	<u>2,083</u>	<u>-</u>	<u>2,083</u>	<u>1,886</u>

8 Net incoming resources for the period

This is stated after charging

	2015 £	2014 £
Depreciation	838	839
Independent Examiner's fee:		
- for Independent Examination	890	890
- for Accounts Preparation	<u>586</u>	<u>586</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

9 Staff costs and numbers

The aggregate staff costs were

	2015 £	2014 £
Wages and Salaries	46,694	70,763
Social Security Costs	12,456	17,545
Pension	5,517	7,604
	<u>64,667</u>	<u>95,912</u>

No staff received emoluments of more than £60,000

The average weekly number of staff during the year, calculated on the basis of full time equivalents, was as follows:

Number of staff	<u>2.65</u>	<u>3.11</u>
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10 Taxation

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

11 Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 September 2014	700,000	10,262	710,262
Additions	-	-	-
At 31 August 2015	<u>700,000</u>	<u>10,262</u>	<u>710,262</u>
Depreciation			
At 1 September 2014	-	9,424	9,424
Charge for the year	-	838	838
At 31 August 2015	<u>-</u>	<u>10,262</u>	<u>10,262</u>
Net book value			
At 31 August 2015	<u>700,000</u>	<u>-</u>	<u>700,000</u>
At 31 August 2014	<u>700,000</u>	<u>838</u>	<u>700,838</u>

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2015

12 Programme related investments

	£
At 1 September 2014	30,000
At 31 August 2015	<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.

13 Debtors

	2015 £	2014 £
Gift Aid Debtor	13,903	6,733
Other debtors	-	130,000
Prepayments and accrued income	-	-
	<u>13,903</u>	<u>136,733</u>

14 Creditors: amounts falling due within one year

	2015 £	2014 £
Accruals	1,560	5,197
	<u>1,560</u>	<u>5,197</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

15 Movements in funds

	At 01-Sep 2014 £	Incoming Resources £	Outgoing Resources £	At 31-Aug 2015 £
Restricted Funds				
Abbey Project	86,751	39,269	15,445	110,575
	<u>86,751</u>	<u>39,269</u>	<u>15,445</u>	<u>110,575</u>
Unrestricted Funds				
General funds	926,530	192,623	150,342	968,811
	<u>926,530</u>	<u>192,623</u>	<u>150,342</u>	<u>968,811</u>
Total funds	<u>1,013,281</u>	<u>231,892</u>	<u>165,787</u>	<u>1,079,386</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

16 Analysis of net assets between funds

	Tangible Fixed Assets £	Other Net Assets £	Total £
Restricted Funds			
Abbey Project	-	110,575	110,575
Unrestricted Funds			
General funds	730,000	238,811	968,811
Total funds	<u>730,000</u>	<u>349,386</u>	<u>1,079,386</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

17 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 member is limited to £1 each.

18 Related party transactions

During the year Roger Chilvers, a director/trustee received payments of £1,275 (2014: £975) for taking services at Hillview Abbey Churches.

Tim Lewis, a director and chairman of trustees, received payments of £900 (2014: £525) for taking services at Hillview and Abbey Churches.

These payments are permitted under the Memorandum & Articles of Association