

HILLVIEW EVANGELICAL CHURCH

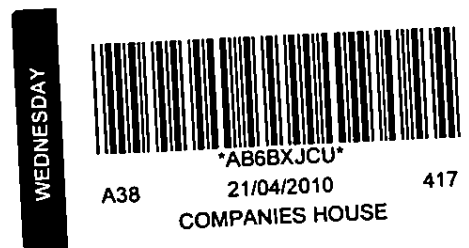
FINANCIAL STATEMENTS

31 AUGUST 2009

Company Registration Number 5899178
Charity Number 1115938



**CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS**



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HILLVIEW EVANGELICAL CHURCH

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

CONTENTS	PAGE
Reference and administrative details of the charity and its advisors	1
Trustees' annual report	2 to 8
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Balance sheet	11
Notes to the financial statements	12 to 18

HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2009

Status

Hillview Evangelical Church is a Registered Charity, No 1115938, and a Company Limited by Guarantee, No 5899178

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 R E Foster***
Mr J B Godsell
Mr S J Mortin****
Mr P J P Mulhall
Mr D I Whitaker**
Mrs A A Brook

* Elder [Hillview Church]

** Elder [Abbey Church]

*** Member of the Finance Committee

**** Elder [Hillview Church] and Member of the Finance Committee

Registered Office

26 Colwell Avenue, Hucclecote, Gloucester, GL3 3LX

Hillview Evangelical Church's Executive Staff

Mr P M Ricketts Church Administrator and Company Secretary [retired as Church Administrator – October 2008]

Hillview Evangelical Church's Agents and Advisors

Independent examiner Ed Marsh ACA DChA, Burton Sweet Chartered Accountants,
Thornton House, Richmond Hill, Clifton, Bristol, BS8 1AT

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 2009

The Directors are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2009. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and Statement of Recommended Practice 2005 Accounting and Reporting by Charities.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure

The Directors normally meet three times a year to consider all matters pertaining to the governance of the Charity. During this particular year there was also one extraordinary meeting in addition to these [16 June 2009]. The Finance Committee also meets at least three times a year, more frequently if necessary.

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].

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

The full-time Youth Worker employed by Hillview Church came to the end of his contract in March 2009, taking up a new post elsewhere. His responsibilities were shared until the end of the financial year by volunteers pending a new appointment, which was made on 1st September 2009.

A new position of part-time Caretaker (variable hours) for Hillview Church was created with effect from the start of the financial year.

Committees

Currently there is one committee that operates outside of the Board of Directors, which is the Finance Committee. The committee reports to the Board and 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 also approves the annual budget 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 Directors recommending them to the Board.

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

Prior to appointment prospective Directors meet with nominated Directors 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 Directors 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 Church.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*Continued*)

YEAR ENDED 31 AUGUST 2009

Each year one-fifth of the Directors 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] The Charity is also affiliated to Faithworks, an umbrella organisation working closely with government bodies to enable faith groups to play a responsible part in meeting the needs of society, and PATA (Parent and Toddler Association), a local organisation that acts as a reference and accreditation body for groups working with parents and toddlers

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], as well as with international relief agencies such as Tearfund, mission agencies as well as locally with other churches in the community, and CAF [Common Assessment Framework], a local multi-agency organisation

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, these included Strategic and Legal, Operational, Property, Employment, Financial and Insurance. This has led to the development of policies and procedures as well as identifying other areas to be addressed

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 country, as well as abroad

Strategy and Key Objectives

To ensure the programmes of each Church are effective in achieving their aims, they are reviewed on a regular basis

Following a fundamental review in 2007, when significant changes were made to the regular programme of each Church, the effectiveness of these are monitored 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

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*Continued*)

YEAR ENDED 31 AUGUST 2009

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 the on-going monitoring and reviews is to make the services and activities, as appropriate, more accessible to the communities each Church serves. We are therefore pleased that the changes in the programmes referred to previously in 'Strategy and Key Objectives' continue to result in a steady increase in attendance, particularly at Sunday morning services. Typically, these are c150 for Hillview Church and c90 for Abbey Church.

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 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, if employed, would be over £120,000 based on the national minimum wage.

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. During the year new arrangements were introduced for a team of volunteer church members to be responsible for the operation, development and maintenance of the building and its facilities. One specific measure taken was the installation of an alarm system to improve the security of the building.

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. It is therefore encouraging that, with the agreement of Heads of Terms with the Local Council for lease of the allocated site and the appointment of a Project Manager and Architects, good progress was made during the year on developing designs for the Abbey Centre and carrying out preliminary survey work on the site. This will be a centre for the community to be constructed and managed by Abbey Church to allow the church to further develop its programme and serve the community.

Church Life

Reference to the website for each church will demonstrate that the programme for each church provides 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, and theological studies to be better equipped to serve the church
 - Young people going to university becoming involved in their Christian Union, many in a leadership capacity
 - Those volunteering to use their gifts and abilities to meet the needs of each Church
 - A volunteer team going abroad to work on a refugee project for a Christian charity
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HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*Continued*)

YEAR ENDED 31 AUGUST 2009

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

During the year Abbey Church arranged a weekend retreat in Dorset. It was encouraging seeing the majority of the church attend the weekend in which the programme sought to strengthen church life and encourage individuals in their faith and living it out. Special programmes for children and teenagers allowed families to, not only attend, but enjoy and benefit from the weekend regardless of age.

The 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, each church has its own Pastoral Care Team who support and complement the role of the Elders in this aspect of church life. The Home Groups of each church also provide invaluable care and support, mainly at a practical level. 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

The church is committed to both evangelism and mission, each featuring significantly in the programme of each church e.g. the first morning service of the month at Abbey Church is 'Now and Then Sunday' to provide the church with an opportunity to invite guests who may not usually attend church, the programme for the service is planned to be suitable for such a congregation.

In addition, 'Alpha' and 'Elements' courses were run allowing delegates to explore basic Christianity at their own pace. These are complemented with a number of other courses, such as for Baptism, Discipleship, Church Membership, Marriage and Marriage Enrichment etc.

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, some 25% of 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

- Gloucester City Mission – Hillview Church having been instrumental in its formation, support is given in a number of ways to this separate charity, which helps homeless and marginalised people in the City. The Mission is led by a member of Abbey Church, and a number in the church also work as volunteers.
- Armonia – a Christian charity in Mexico that has a number of centres working with the poor to bring about 'urban transformation' on a sustainable basis.
- Isubilo – a Christian charity in Zambia working with HIV/Aids patients in a care and enterprise project on a sustainable basis.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*Continued*)

YEAR ENDED 31 AUGUST 2009

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. A total of c250 children and young people attend these activities each week.

Additional events were also arranged such as a Holiday Club at Hillview Church for children during a half-term holiday, Adventure Days and a Weekend for young people. Opportunities were also provided for families, children and young people to attend Camps.

Some children and young people had an opportunity to meet certain church leaders who visit their schools to take assemblies and classes, help in a Homework Club, as well as support students in their Christian Union.

A number of initiatives taken by Hillview, in particular in association with the 'Hope 08' national programme, continued during this year. They included the running of Care for the Family projects e.g. Parenting and Drug Prevention courses, supporting vulnerable people in the community, and participation with other churches in Hucclecote in a Fun Day for the community. Certain activities were also held in conjunction with other churches and community groups.

Involvement in CAF [Common Assessment Framework], a new initiative led by the LEA 'Shape' Team set up last year, also continued. This is a multi-agency group covering a cluster of Primary Schools in part of Gloucester, the group also includes such agencies as Social Services and the Police. Its aim is to identify and support needy families in the community. Although still in its early days, each church has already been involved in a number of ways.

The premises in which Hillview Church meets continues to prove popular for activities other than just those of the Church. It is therefore 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, CAF, Carers Group etc. In addition there are a number of Christian-based organisations that use the building for training purposes e.g. Listening Post [a local Counselling Service], Scripture Union etc.

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 its turn with other churches in leading the Chapel Service on Sunday mornings at Gloucester Royal Hospital
- Taking a Sunday Service on a monthly basis at Brockworth Care Centre [an MHA Centre - Methodist Church]
- 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 usually has at least one student involved in their placement with a particular activity whilst studying.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*Continued*)

YEAR ENDED 31 AUGUST 2009

FINANCIAL REVIEW & RESULTS

To reflect the greater independence of the two churches and the stage that had been reached with the Abbey Project, the banking arrangements for the Charity were reviewed and reorganised during the year to reflect the current mode of operation and needs of the Charity. Each church now has its own cheque and savings accounts with a separate high interest account for the Abbey Project.

Following a Launch Day for the Project in September 2008, there have been a number of Gift Days for the Abbey Project. These have significantly increased the income of the Charity and for the project in particular [c£92,700 plus Gift-Aid]. At the same time there has been some expenditure [c£54,700] in relation to employing the part-time Project Manager, Architects and for other costs related to the project e.g. surveys. It is still only early days for the project and Trustees recognise that the programme to finance, construct and operate the Centre will be a major challenge and focus for the Charity for some considerable time.

Reserves Policy

The policy established by the Charity in the previous year, whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves"), held by the charity should be 3 months of the essential operating costs of the Charity, equating to £12,000, continued to apply. A sum totalling this amount is held in the savings account of each church (£8,000 for Hillview and £4,000 for Abbey). At this level the trustees feel that they would be able to continue the essential activities of the charity in the event of an unexpected significant drop in funding. It would then be necessary to consider how funding would be replaced or activities changed accordingly.

In the year in question the church administrator retired, and the youth worker moved onto another job. As a result of this, for much of the year we were not paying their salaries which led to some accumulation of funds above the normal reserve figures. We have now appointed a new youth worker as well as a full-time pastor/teacher (September 09) for the Hillview congregation and a part time worker in the Abbey congregation (October 09). These appointments commit our expenditure to beyond our current income but we are confident that they will lead to growth in a number of ways in both churches. This means that until our income matches our expenditure we will need to fund the difference with the funds accumulated in 2008/09. The trustees believe it would be imprudent to spend or give away these funds until steadily increased income is evident.

Investment powers

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

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

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*Continued*)

YEAR ENDED 31 AUGUST 2009

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 and signed on their behalf by


Tim Lewis
Chairman

Date 16-04-10

HILLVIEW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2009

I report on the accounts of the Trust for the year ended 31 August 2009, which are set out on pages 10 to 18

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 and that an independent examination is needed.

It is my responsibility to

- examine the accounts (under section 43(3)(a) of the Charities Act 1993),
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act), and
- to state whether particular matters have come to my attention

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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, I do not express an audit opinion on the view given by the accounts.

Independent examiners' 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 s386 of the Companies Act 2006, and (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and 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



Ed Marsh ACA DChA
Burton Sweet Chartered Accountants
Thornton House
Richmond Hill
Clifton
Bristol BS8 1AT

19 April 2010

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2009

		Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008 Restated
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	133,074	101,739	234,813	837,379
Activities for generating funds	4	6,232	-	6,232	6,137
Investment income		1,519	-	1,519	3,965
<i>Incoming resources from charitable activities</i>	3	12,500	987	13,487	9,334
Total incoming resources		<u>153,325</u>	<u>102,726</u>	<u>256,051</u>	<u>856,815</u>
Resources expended					
<i>Charitable activities</i>	5	129,326	55,697	185,023	135,641
<i>Governance costs</i>	7	2,347	-	2,347	2,807
Total resources expended		<u>131,673</u>	<u>55,697</u>	<u>187,370</u>	<u>138,448</u>
Net income/(expenditure) for the year					
- before transfers		21,652	47,029	68,681	718,367
Transfers between funds	14	<u>(93,535)</u>	<u>93,535</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(71,883)</u>	<u>140,564</u>	<u>68,681</u>	<u>718,367</u>
Total funds at 1 September 2008 (as previously reported)		138,520	2,089	140,609	122,242
Prior year adjustment	16	<u>700,000</u>	<u>-</u>	<u>700,000</u>	<u>-</u>
Total funds at 1 September 2008 (restated)		838,520	2,089	840,609	122,242
Total funds at 31 August 2009	14	<u>766,637</u>	<u>142,653</u>	<u>909,290</u>	<u>840,609</u>

All of the activities of the charity are classed as continuing

The notes on pages 12 to 18 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH
BALANCE SHEET
YEAR ENDED 31 AUGUST 2009

		2009	2008
	Note	£	restated £
Fixed assets			
Tangible assets	11	731,726	733,453
Current assets			
Debtors	12	6,824	7,673
Cash at bank and in hand		171,915	100,518
		<u>178,739</u>	<u>108,191</u>
Creditors : Amounts falling due within one year	13	(1,175)	(1,035)
Net current assets		<u>177,564</u>	<u>107,156</u>
Net assets		<u>909,290</u>	<u>840,609</u>
Funds			
Restricted funds	15	142,653	2,089
Unrestricted general funds	15	766,637	742,903
Unrestricted designated funds	15	-	95,617
		<u>909,290</u>	<u>840,609</u>

For the year ending 31 August 2009 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
by

9 Feb 2010

and are signed on their behalf

Tim Lewis
Chairman

Phil Ricketts
Company Secretary

The notes on pages 12 to 18 form part of these financial statements

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2009

1 Accounting policies

- a) 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 and the Charities Act 1993 and the Statement of Recommended Practice Accounting and Reporting by Charities, issued in 2005
- b) 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
- c) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered
- d) 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
- e) 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 is stated at cost. 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
- 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 2009

2 Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008 Restated
	£	£	£	£
General offerings	106,196	-	106,196	117,622
Donated assets	-	-	-	700,000
Abbey project	-	92,724	92,724	-
Income tax refunds	26,878	9,015	35,893	19,757
	<u>133,074</u>	<u>101,739</u>	<u>234,813</u>	<u>837,379</u>

3 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
Event income	12,500	987	13,487	9,334
	<u>12,500</u>	<u>987</u>	<u>13,487</u>	<u>9,334</u>

4 Activities for generating funds

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
Lettings	1,960	-	1,960	2,053
Rent	4,200	-	4,200	3,950
Miscellaneous income	72	-	72	134
	<u>6,232</u>	<u>-</u>	<u>6,232</u>	<u>6,137</u>

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2009

5 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
Grants for Christian work (see note 6)	33,886	-	33,886	29,863
Church workers	29,319	-	29,319	41,559
Youth expenditure	3,588	-	3,588	4,203
Speakers' expenses and gifts	12,651	-	12,651	12,672
Abbey Project costs	-	54,718	54,718	-
Event expenses	21,673	979	22,652	22,821
<i>Support costs</i>				
Property rental	5,144	-	5,144	5,413
Maintenance and cleaning	8,586	-	8,586	6,845
Insurance	1,765	-	1,765	1,425
Rates, Heat and Light	3,777	-	3,777	4,424
Equipment depreciation	1,726	-	1,726	1,727
Subscriptions	140	-	140	339
Stationery and postage	3,048	-	3,048	1,847
Publicity	1,183	-	1,183	-
Books and publications	884	-	884	1,728
Fellowship supplies	963	-	963	650
Miscellaneous	993	-	993	125
	<u>129,326</u>	<u>55,697</u>	<u>185,023</u>	<u>135,641</u>

6 Analysis of grants

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
<i>To Institutions</i>				
Latin Link	1,805	-	1,805	1,680
Counties & ADG	-	-	-	100
Gloucester City Mission	2,280	-	2,280	2,280
Redcliffe College Bursary Fund	1,680	-	1,680	1,680
Scripture Union & Lager Camps	840	-	840	840
Armonia Trust	2,405	-	2,405	2,280
Patching Zambia	1,805	-	1,805	2,280
UCCF London	840	-	840	870
Pacific Partnership Trust	1,750	-	1,750	-
Firm Foundation Trust	600	-	600	-
Other gifts to institutions	200	-	200	1,000
<i>To Individuals</i>	19,681	-	19,681	16,853
	<u>33,886</u>	<u>-</u>	<u>33,886</u>	<u>29,863</u>

HILLVIEW EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2009

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Independent examiner's fee	1,175	-	1,175	-
Accountancy fees	-	-	-	1,220
Professional fees	1,092	-	1,092	1,363
Trustee expenses (1 trustee)	80	-	80	224
	<u>2,347</u>	<u>-</u>	<u>2,347</u>	<u>2,807</u>

8 Net incoming resources for the period

This is stated after charging:

	2009 £	2008 £
Depreciation	1,726	1,727
Independent Examiner's fee	1,175	-
Reporting accountants' fees	<u>-</u>	<u>1,220</u>

9 Staff costs and numbers

The aggregate staff costs were

	2009 £	2008 £
Wages and salaries	27,286	26,303
Social Security costs	7,291	11,560
Pension	1,219	3,696
	<u>35,796</u>	<u>41,559</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>1 65</u>	<u>2</u>
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10 Taxation

The charity is exempt from corporation tax on its charitable activities

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

11 Tangible fixed assets

	Property	Equipment	Total
	£	£	£
Cost			
At 1 September 2008 (<i>restated</i>)	730,000	6,907	736,907
Additions	-	-	-
At 31 August 2009	<u>730,000</u>	<u>6,907</u>	<u>736,907</u>
Depreciation			
At 1 September 2008	-	3,454	3,454
Charge for the year	-	1,727	1,727
At 31 August 2009	<u>-</u>	<u>5,181</u>	<u>5,181</u>
Net book value			
At 31 August 2009	<u>730,000</u>	<u>1,726</u>	<u>731,726</u>
At 31 August 2008 (<i>restated</i>)	<u>730,000</u>	<u>3,453</u>	<u>733,453</u>

Property includes a 20 67% share in a property at 7 Wells Road, Barnwood, the remainder of which is owned by a former Church Youth Worker. At the time of purchase, that share was worth £30,000

12 Debtors

	2009 £	2008 £
Gift Aid debtor	6,824	7,673
	<u>6,824</u>	<u>7,673</u>

13 Creditors: amounts falling due within one year

	2009 £	2008 £
Accruals	1,175	1,035
	<u>1,175</u>	<u>1,035</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

14 Movement in funds

	At 01-Sep 2008 restated £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Aug 2009 £
Restricted funds					
Abbey Project	-	101,739	(54,718)	95,617	142,638
Training Fund	1,871	-	-	(1,871)	-
Restricted gifts to individuals	211	-	-	(211)	-
Coffee & Chat	7	987	(979)	-	15
	<u>2,089</u>	<u>102,726</u>	<u>(55,697)</u>	<u>93,535</u>	<u>142,653</u>
Unrestricted funds					
General funds	742,903	153,325	(131,673)	2,082	766,637
Designated funds	95,617	-	-	(95,617)	-
	<u>838,520</u>	<u>153,325</u>	<u>(131,673)</u>	<u>(93,535)</u>	<u>766,637</u>
Total funds	<u>840,609</u>	<u>256,051</u>	<u>(187,370)</u>	<u>-</u>	<u>909,290</u>

The training fund and restricted gifts to individuals relates to a legacy received in 2006/07. The trustees have considered that these funds should be closed with the balances being moved to general funds.

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. Following discussion by the trustees in the year, it was determined that these funds were restricted rather than designated. Therefore, a transfer of £95,617 has been made to show as restricted any related funds which had previously been classified as designated.

Training Fund

This represents gifts given for training purposes and the training of church members.

Restricted gifts to individuals

These represent gifts to the church for the specific purpose of supporting individuals and organisations in their Christian work.

Coffee and Chat

This represents a specific gift given for the Coffee & Chat events.

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

15 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Abbey Project	-	142,638	142,638
Coffee & Chat	-	15	15
	-	142,653	142,653
Unrestricted funds			
General funds	731,726	34,911	766,637
	<u>731,726</u>	<u>177,564</u>	<u>909,290</u>

16 Prior year adjustment

The financial statements include a prior year adjustment relating to property donated to the church by the predecessor charity which was not included in the accounts. The impact of making this prior year adjustment has been to increase opening reserves by £700,000 and to increase fixed assets by £700,000.

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 members is limited to £1 each.

18 Related party transactions

During the period Roger Chilvers, a director/trustee, received payments of £10,020 in his capacity as a leader in the church, and payments of £525 for taking services at Hillview and Abbey Churches.

Tim Lewis a director and a chairman of trustees, received payments of £1,050 for taking services at Hillview and Abbey Churches.

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