

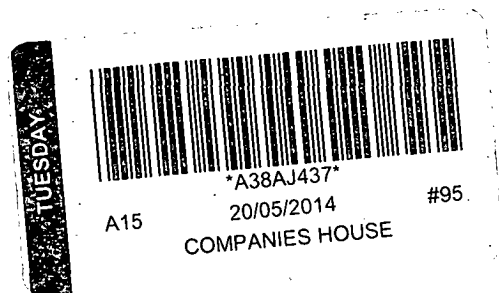
HILLVIEW EVANGELICAL CHURCH

FINANCIAL STATEMENTS

31 AUGUST 2013

Company Registration Number 5899178

Charity Number 1115938



HILLVIEW EVANGELICAL CHURCH
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2013

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HILLVIEW EVANGELICAL CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2013

Status

Hillview Evangelical Church is a Registered Charity, No. 1115938, and a Company Limited by Guarantee, No. 5899178 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 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: Jayne Tucker FCCA, 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 2013

The Trustees are pleased to submit their report and unaudited financial statements for Hillview Evangelical Church for the year ended 31 August 2013. 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 Trustees normally meet three times a year to consider all matters pertaining to the governance of the Charity. During the year there was also one extraordinary meeting in addition to these on 16 November 2012.

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].

Hillview Church continued to employ James Bradford as a full time Pastor/Teacher and James Clarke as a Youth Pastor, until he resigned at the end of December 2012. Subsequently a new Youth Pastor was appointed, but his employment did not commence until September 2013. Darren Chandler also continued to work part-time with families. The services of Roger Chilvers were also used in the leadership of Abbey Church.

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

During the year careful consideration was given to the appointment of a full time Elder for Abbey Church, whose role would be to help develop further both the church and its work in the community. This resulted in the decision to appoint Andrew Conlan who took up his appointment on 1 September 2013. Andrew comes with considerable experience of church leadership and working with the community – the Trustees look forward to benefitting from the contribution he will make.

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.

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 also approves the annual budget, which is then finally approved by Trustees, and maintains close supervision of the income and expenditure account, as well as capital expenditure items.

The Steering Group for the Abbey Project reports to the Board and is 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. The Group is chaired by a Trustee and includes two other Trustees and the Company Secretary.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*CONTINUED*)

YEAR ENDED 31 AUGUST 2013

With the detailed design and cost plan completed by the Architect and with the slow progress of the project there was just one meeting of the Group during the year. Final negotiations with the Council regarding Planning and development of the Business Plan were addressed with the Project Manager reporting direct to the Trustees. As necessary, consideration of the role and make-up of this Group will be given by Trustees at the appropriate time.

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.

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], 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, including CAF [Common Assessment Framework], a local multi-agency organisation.

The Charity uses the services of CCPAS [Churches' Child Protection Advisory Service] for advice, support, training and resources in all areas of safeguarding children, including CRB 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. During the year these were reviewed and rationalised into four key areas - 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 (*CONTINUED*)

YEAR ENDED 31 AUGUST 2013

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 2012-13, if employed, would have been over £180,000 based on the national minimum wage.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*CONTINUED*)

YEAR ENDED 31 AUGUST 2013

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 the team of volunteer church members responsible for the operation, development and maintenance of the building and its facilities was steadily developed. This has been an on-going development area in the life of Hillview for some time and will continue to be in coming years. In January 2013, Hillview Church introduced a new form of Ministry Teams, one of which is a Support Team. This has responsibility for all the practical, administrative and financial aspects of the church and considerable progress has already been made in a number of these areas.

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. Although taking longer than anticipated, negotiations with Gloucester City Council for the Lease of land for Abbey Centre were completed and the Agreement for Lease was signed in August 2011. This will be a centre for the community to be constructed in the name of the Charity, but managed by Abbey Church to allow the church to further develop its programme and serve the community. Work continued throughout the year to secure the full and formal planning permission required for the building. However, issues relating to planning conditions and section 106 agreements were complicated by the planning authority also being the land owner, which caused further delays. Further legal agreements are being drafted and we await the completion of this work by the local authorities.

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, many in a leadership capacity
- Those volunteering to use their gifts and abilities to meet the needs of each church
- 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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*CONTINUED*)

YEAR ENDED 31 AUGUST 2013

During the year Abbey Church ran a further Growing Leaders course. On this occasion it was open for ministry team and activity leaders, together with others with leadership potential. The use of small 'accountability groups' allowed course members to meet informally between sessions, with or without their assigned Elder, in order to gain maximum benefit from the course and assist with their development.

The introduction of seven Ministry Teams at Hillview enabled the Elders of the Church to more fully concentrate on issues of the teaching programme, pastoral care and future developments, and the membership of the church has been widely appreciative of the change.

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, each church has its own Pastoral Care Team who support and complement the role of the Elders in this aspect of church life. The Fellowship/Home Groups of each church also provide invaluable care and support. The totality of these levels of care aims to meet people at their point of need, whether spiritual, physical or emotional, the nature of care ranging from practical help to visiting the sick and elderly at home or in care/hospital, including sharing communion with them if requested.

Evangelism and Mission

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

Various specialist 'short courses' have been run, which enables the Christian faith to be explained in small group sessions e.g. a 'Christianity Explored' course at Abbey has 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 etc. 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 13% 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.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*CONTINUED*)

YEAR ENDED 31 AUGUST 2013

Such organisations, amongst others, include:

- Gloucester City Mission – Hillview Church having been instrumental in its formation, provides support in a number of ways to this separate Charity, which helps homeless and marginalized 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.

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 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 300 children and young people attend these activities each week.

Both churches continued with their programmes of Holiday Clubs. At Abbey it was a summer club using the facilities of Heron Primary School. At Hillview it was part of joint Hucclecote initiative amongst the three churches, known as The Hub, taking place in the school summer holidays in August 2013. Additional events were also arranged by Hillview such as a weekend for young people. 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 continues to be popular with both parents and children. Held once a month 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 a total of some 60-80 parents and children fully engaged in the activities.

In both churches a number of activities are arranged for men, for both those attending church and from the community. These include regular football events and curry evenings with a group going to the Men's Convention in Bristol. The events are designed to encourage Christian men to develop in their faith and for those of no faith to consider Christianity for themselves. At Hillview, a similar initiative was launched during 2012 for the ladies of the church, with various events taking place.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (*CONTINUED*)

YEAR ENDED 31 AUGUST 2013

Hillview continued to run various events and courses during the year, including 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 (The Hub) in various activities. Other activities were also held in conjunction with other churches and community groups.

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 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, local Carers Group etc. In recent months a review of charges for such activities has taken place, which will have a beneficial impact on income in the 2013-14 year.

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 usually 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 are working together on some specific projects in, and for, the community, continues to be an exciting initiative.

HILLVIEW EVANGELICAL CHURCH

TRUSTEES ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 AUGUST 2013

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.

FINANCIAL REVIEW & RESULTS

The Financial Statements indicate that there was an increase in the total incoming resources of the Charity for the year of 0.5% compared to the previous year. In the prevailing economic climate it is encouraging to see that the Charity is able to maintain such strong levels of voluntary income.

In terms of the components of total incoming resources, voluntary income (excluding legacies) increased by 6.5%. This was primarily driven by special offerings to facilitate the completion of essential maintenance and improvement projects to the Hillview Church building started in 2012. Conversely the giving related to the Abbey Project was slightly lower in 2013 and no legacies were received (£4,000 in 2012).

There was a decrease in total resources expended [unrestricted funds] of about 14.1% compared to the previous year. This is primarily related to lower staff costs as the Charity sought a replacement Youth Worker. With other expenditure well controlled, a surplus of income over expenditure of 12% was achieved on unrestricted funds.

In 2012 initial planning approval for the Abbey Project was received and the Architects detailed design of the Project was produced. The decrease in expenditure of restricted funds in 2013 of some 59% is representative of the project returning to similar levels of expenditure excluding these specific fees. The 2013 costs are broadly comparable with 2011. Expenditure exceeded income on restricted funds in the period by £7,988 and was with the full knowledge of the Trustees.

The combination of the items above generate an overall increase of 1.4% in the total funds at the end of the year.

Reserves Policy

The trustees have reviewed the Reserves Policy and would like the Charity to hold free reserves of at least £29,000 [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.

HILLVIEW EVANGELICAL CHURCH
TRUSTEES ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 AUGUST 2013

Investment powers

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

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: 25-03-14

Registered Office
26 Colwell Avenue
Hucclecote
Gloucester GL3 3LX

HILLVIEW EVANGELICAL CHURCH
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
YEAR ENDED 31 AUGUST 2013

I report on the accounts of Hillview Evangelical Church for the year ended 31 August 2013, which are set out on pages 12 to 21.

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 145 of the Charities Act 2011;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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.



Jayne Tucker FCCA
Burton Sweet Chartered Accountants
Pembroke House
15 Pembroke Road
Clifton
Bristol BS8 3BA

Date: 12th May 2014

HILLVIEW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2013

		Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	180,353	45,007	225,360	220,997
Activities for generating funds	4	3,262	-	3,262	4,148
Investment income		49	-	49	60
<i>Incoming resources from charitable activities</i>	3	5,200	-	5,200	7,541
Total incoming resources		<u>188,864</u>	<u>45,007</u>	<u>233,871</u>	<u>232,746</u>
Resources expended					
<i>Charitable activities</i>	5	166,859	52,995	219,854	322,255
<i>Governance costs</i>	7	1,907	-	1,907	2,023
Total resources expended		<u>168,766</u>	<u>52,995</u>	<u>221,761</u>	<u>324,278</u>
Net income/(expenditure) for the year					
- before transfers	8	20,098	(7,988)	12,110	(91,532)
Transfers	15	-	-	-	-
Net movement in funds		<u>20,098</u>	<u>(7,988)</u>	<u>12,110</u>	<u>(91,532)</u>
Total funds at start of year		775,310	66,846	842,156	933,688
Total funds at end of year	15	<u>795,408</u>	<u>58,858</u>	<u>854,266</u>	<u>842,156</u>

All of the activities of the charity are classed as continuing

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

HILLVIEW EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2013

		2013	2012
	Note	£	£
Fixed assets			
Tangible assets	11	701,677	702,516
Programme related investments	12	30,000	30,000
		<u>731,677</u>	<u>732,516</u>
Current assets			
Debtors	13	15,955	8,846
Cash at bank and in hand		109,930	108,177
		<u>125,885</u>	<u>117,023</u>
Creditors : Amounts falling due within one year	14	(3,296)	(7,383)
Net current assets		<u>122,589</u>	<u>109,640</u>
Net assets		<u>854,266</u>	<u>842,156</u>
Funds			
Restricted funds	15	58,858	66,846
Unrestricted general funds	15	795,408	775,310
		<u>854,266</u>	<u>842,156</u>

For the year ending 31 August 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

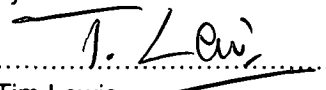
Directors responsibilities

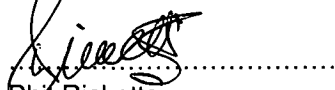
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

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 25-03-14 and are signed on their behalf by:


Tim Lewis
Chairman


Phil Ricketts
Company Secretary

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 2013

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, the Charities Act 2011 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) 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.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- e) 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.
- f) 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.
- g) Programme-related investments consists of a charitable loan. This investment is carried at cost less any provision for impairment less and repayments received.
- h) 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.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) 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 2013

2 Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
General offerings	139,352	-	139,352	142,166
Legacies and special offerings	15,790	-	15,790	4,000
Abbey project	-	40,797	40,797	43,590
Income tax refunds	25,211	4,210	29,421	31,241
	<u>180,353</u>	<u>45,007</u>	<u>225,360</u>	<u>220,997</u>

3 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Event income	5,200	-	5,200	7,541
	<u>5,200</u>	<u>-</u>	<u>5,200</u>	<u>7,541</u>

4 Activities for generating funds

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Lettings	3,246	-	3,246	1,648
Miscellaneous income	16	-	16	2,500
	<u>3,262</u>	<u>-</u>	<u>3,262</u>	<u>4,148</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2013

5 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Grants for Christian work (see note 6)	25,067	-	25,067	27,518
Church workers	62,109	-	62,109	77,631
Youth expenditure	4,873	-	4,873	5,734
Speakers' expenses and gifts	17,542	-	17,542	17,271
Abbey Project costs	-	52,995	52,995	127,856
Training	1,499	-	1,499	2,046
Event expenses	7,351	-	7,351	9,208
<i>Support costs</i>				
Property rental	8,466	-	8,466	6,426
Church Workers Expenses	1,368	-	1,368	3,353
Maintenance and cleaning	20,174	-	20,174	25,359
Insurance	2,557	-	2,557	2,477
Rates, Heat and Light	6,388	-	6,388	5,006
Equipment depreciation	839	-	839	839
Subscriptions	100	-	100	100
Stationery and postage	6,634	-	6,634	8,478
Professional fees	-	-	-	994
Books and publications	1,245	-	1,245	1,361
Miscellaneous	647	-	647	598
	<u>166,859</u>	<u>52,995</u>	<u>219,854</u>	<u>322,255</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2013

6 Analysis of grants

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
<i>To Institutions</i>				
Latin Link	1,980	-	1,980	1,980
Gloucester City Mission	2,800	-	2,800	2,917
Redcliffe College Bursary Fund	1,680	-	1,680	1,680
Scripture Union & Lager Camps	840	-	840	840
Scripture Union Tanzania	1,020	-	1,020	1,020
Armonia Trust	2,936	-	2,936	2,936
Patching Zambia	2,736	-	2,736	2,736
Pacific Partnership Trust	1,220	-	1,220	1,152
Firm Foundation Trust	-	-	-	-
AGAPE	2,460	-	2,460	2,255
Operation Mobilisation	1,980	-	1,980	1,980
Friends of Turkey	1,050	-	1,050	1,050
Other gifts to institutions	815	-	815	1,755
<i>To Individuals</i>	3,550	-	3,550	5,217
	<u>25,067</u>	<u>-</u>	<u>25,067</u>	<u>27,518</u>

7 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Independent examination	890	-	890	858
Accountancy fees	785	-	785	702
Trustees expenses (2 trustees)	232	-	232	463
	<u>1,907</u>	<u>-</u>	<u>1,907</u>	<u>2,023</u>

8 Net incoming resources for the period

This is stated after charging:

	2013	2012
	£	£
Depreciation	839	839
Independent Examiner's fee:		
- for Independent Examination	890	858
- for Accounts Preparation	785	702
	<u>1,914</u>	<u>1,999</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2013

9 Staff costs and numbers

The aggregate staff costs were:

	2013	2012
	£	£
Wages and salaries	44,501	56,870
Social Security costs	12,222	16,474
Pension	5,386	4,287
	<u>62,109</u>	<u>77,631</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>2.21</u>	<u>2.85</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 2012	700,000	10,262	710,262
Additions			-
At 31 August 2013	<u>700,000</u>	<u>10,262</u>	<u>710,262</u>
Depreciation			
At 1 September 2012	-	7,746	7,746
Charge for the year	-	839	839
At 31 August 2013	<u>-</u>	<u>8,585</u>	<u>8,585</u>
Net book value			
At 31 August 2013	<u>700,000</u>	<u>1,677</u>	<u>701,677</u>
At 31 August 2012	<u>700,000</u>	<u>2,516</u>	<u>702,516</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2013

12 Programme related investments

	£
At 1 September 2012	30,000
At 31 August 2013	<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

	2013 £	2012 £
Gift Aid debtor	15,883	7,111
Other debtors	-	1,060
Prepayments and accrued Income	72	675
	<u>15,955</u>	<u>8,846</u>

14 Creditors: amounts falling due within one year

	2013 £	2012 £
Accruals	3,296	7,383
	<u>3,296</u>	<u>7,383</u>

HILLVIEW EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2013

15 Movement in funds

	At 01-Sep 2012	Incoming resources	Outgoing resources	Transfers	At 31-Aug 2013
	£	£	£	£	£
Restricted funds					
Abbey Project	66,846	45,007	(52,995)		58,858
	<u>66,846</u>	<u>45,007</u>	<u>(52,995)</u>	<u>-</u>	<u>58,858</u>
Unrestricted funds					
General funds	775,310	188,864	(168,766)		795,408
	<u>775,310</u>	<u>188,864</u>	<u>(168,766)</u>	<u>-</u>	<u>795,408</u>
Total funds	<u>842,156</u>	<u>233,871</u>	<u>(221,761)</u>	<u>-</u>	<u>854,266</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	-	58,858	58,858
	<u>-</u>	<u>58,858</u>	<u>58,858</u>
Unrestricted funds			
General funds	731,677	63,731	795,408
	<u>731,677</u>	<u>122,589</u>	<u>854,266</u>

HILLVIEW EVANGELICAL CHURCH
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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 year Roger Chilvers, a director/trustee, received payments of £10,020 (2012: £10,020) in his capacity as a leader in the church, and payments of £300 (2012: £375) for taking services at Hillview.

Tim Lewis, a director and chairman of trustees, received payments of £525 (2012: £525) for taking services at Hillview and Abbey Churches.

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