

BRENTWOOD VINEYARD CHURCH

England & Wales · Charity number 1015298

Details

Other names NEW HARVEST COMMUNITY CHURCH, NHCC

Status Registered

Legal form Trust

Registered 1992-11-19

Register [View on the Charity Commission register](#)

Contact

Address Brentwood Vineyard Church
Ashwells Road
Pilgrims Hatch
Brentwood
Essex
CM15 9SE

Phone 01277374844

Email cu@brentwoodvineyard.org

Website www.brentwoodvineyard.org

Activities

Objects: THE WORSHIP OF GOD, INSTRUCTION OF CHRISTIANS, EVANGELIZATION OF NON - CHRISTIANS, ADVANCEMENT OF CHRISTIAN FAITH GENERALLY, RELIEF OF SICKNESS AND POVERTY.

Activities: Brentwood Vineyard Church is a Christian Church, founded in 1991 and based in Brentwood. Our aim is to provide both practical and spiritual support to all those who attend the church and to reach out in a variety of ways to those in our local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE BRENTWOOD, ESSEX.
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£109,423	£69,595	-	-
2024-03-31	£95,272	£69,586	-	-
2023-03-31	£70,060	£66,895	-	-
2022-03-31	£66,748	£62,395	-	-
2021-03-31	£71,441	£59,862	-	-

Trustees

Name	Role	Appointed
Oluwarotimi Kojeku	Chair	2019-01-01
CHRISTINE TUFNELL		2024-12-18
Rev Lukas Roos		2021-03-31

BRENTWOOD VINEYARD CHURCH

England & Wales - Charity number 1015298

Accounts

Brentwood Vineyard Church
Report and Unaudited Accounts
31 March 2025

TRUEMAN BROWN
CHARTERED ACCOUNTANTS
7 FOXGLOVE ROAD
SOUTH OCKENDON
ESSEX. RM15 6EU

**Brentwood Vineyard Church
Report and accounts
Contents**

	Page
Trustees Report	1 - 4
Independent Examiner's Report	5
Statement Of Financial Activities	6
Balance Sheet	7
Notes To The Accounts	8 - 14

Brentwood Vineyard Church Trustees Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brentwood Vineyard Church
Charity registration number	1015298
Principal address	Brentwood Vineyard Church Ashwells Road Brentwood Essex. CM15 9SE
The trustees	Mrs. Oluwarotimi Kojeku Mrs Christine Tufnell Mr Andrew Cracknell Reverend Lukas Roos
Independent examiner	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
Bankers	Barclays Bank Plc 75 High Street Brentwood Essex. CM14 4RP

Trustees Report for the year ending 31 March 2025

The Trustees have the pleasure in submitting the Report and Accounts for the year.

OBJECTS OF THE CHARITY

The objectives of the charity as stated in the Declaration of Trust Deed dated 23 May 1991, amended 28 August 2003 are:

1. To advance the Christian faith and the planting of other Vineyard churches;
2. To further Christian education;
3. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provisions of counseling and training in life skills;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brentwood Vineyard Church ("bVc") is a charitable organisation governed by a Declaration of Trust dated 23rd May 1991, as amended 28th August 2003. We have started the process to convert the existing charity to a Charitable Incorporated Organisation – this has been registered with the Charity Commission on 19 February 2019 (CIO number 1182131).

Brentwood Vineyard Church Trustees Report

Ultimate responsibility for the entity rests with the Trustees in consultation with the Leadership Team, however day to day management is delegated to the Senior Pastor(s) and decisions and responsibility for all pastoral and leadership matters reside with them. There is also oversight from Vineyard UK (VCUKI) area leaders and their national leadership team.

Rev. Lukas and Mrs. Amelia Roos were appointed as Senior Pastors on the 24th October 2009 and they are responsible for the spiritual direction of the Church. The Senior Pastors shared in January 2024 their intention of retiring from pastoral ministry; a succession process was started at that time to recruit and appoint the next Senior Pastor(s) of bVc.

A vigorous recruitment process has been undertaken for the recruitment and appointment of the next Senior Pastor(s) of bVc. This was conducted with the support and involvement of VCUKI leaders. The progress of this process were regularly communicated with the congregation. We received 18 applications from across the world. Five candidates were shortlisted for initial interview. This took place in February 2025. Two candidates were shortlisted and these interviews will take place in April 2025.

Although the church employs members of staff, individual members of the Church undertake the outworking of the Church's vision in a voluntary capacity.

The Board of Trustees ("Trustees") meets at least three times each year, with further meetings as required. The induction process for any newly appointed trustee comprises an initial meeting with the Chair of Trustees, where the responsibilities of the Trustees are explained after which they sign up to the statement of faith. They are also provided with a copy of the Vineyard Trustee manual following a successful DBS check.

Recruitment and appointment of trustees

Mr Andrew Cracknell has stepped down after many years of faithful service and Mrs Christine Tufnell was appointed in October 2024 as Trustee. Mrs Tufnell is a very experienced Trustee and her skill set is complementary to the team. bVc plans to increase the number of trustees once the CIO property transfer is completed.

Affiliations

Brentwood Vineyard Church is affiliated to the charity, Vineyard Churches UK and Ireland (VCUKI) that was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administrating and providing pastoral support to Senior Pastors. Brentwood Vineyard Church uses the name under license from VCUKI.

The Church remained affiliated to the 'Evangelical Alliance'; 'Churches Together' and the Brentwood and District Evangelical Fellowship.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess whether they could significantly impact upon the Church's ability to fulfil its objectives.

Vision And Mission

A community that desires to Be with Jesus... Be like Jesus...Do what Jesus did.

Brentwood Vineyard Church Trustees Report

Review Of The Year

We have seen a few new members attending and settling into church life. The youth has grown significantly which is really encouraging. They attended the annual DTI Youth festival run by VCUKI. In fulfilling the charity objectives, the church holds Christian services on a Sunday morning, children's and youth activities, provides charity locally across Brentwood. The church provides hardship relief both financially and through the giving of time, service and items to the local Foodbank (Trussell Trust).

In living out our vision that church is not restricted to the building, we encourage members on the last Sunday of the month to engage with friends, neighbours and colleagues in doing life together. On these Sundays, there is no corporate meeting.

Small groups continue to play an important part of our life together. These groups support and encourage faith and contribute to the life and community of the church.

We have strengthened our relationship with the local Barnardos Family Hub and support 25 families with food hampers at Christmas. This is an area that we would like to expand on in future.

We continue to be a family focused congregation and organize special events in line with the Christian Calendar to foster reflection and a greater sense of community. The spiritual life of the congregation is vital if it is to achieve its mission and vision. We are constantly mindful of the fact that we exist to bring the good news of God's love and grace to a world in need.

The congregation has been reminded again this year that everyone needs to be involved in reaching out and touching the lives of people in their own sphere of influence. This means speaking about their faith and in practical and concrete ways, expressing God's care by serving those in need.

FINANCIAL REVIEW

Net income for the year was £39,828 (2023/24: £25,686). bVc's income comprised a mix of regular donations from members via standing order, electronic payments, together with gift aid received in relation to those donations as well as income from rental of church premises in line with the charity objectives. Total income for the year was £109,423 (2023/24: £95,272).

Total expenditure for 2024/25 was £69,595 (2023/24: £69,586).

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit.

In planning the activities of Brentwood Vineyard Church the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The trustees believe that this report provides suitable evidence of the public benefit being provided.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;

Brentwood Vineyard Church Trustees Report

- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Mrs Oluwarotimi Kojeku (Chair of Trustees)
23 January 2026

Brentwood Vineyard Church

Independent Examiner's Report On The Accounts

Report to the trustees of Brentwood Vineyard Church on the accounts for the year ended 31st March 2025 set out on pages 7 to 16.

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 section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 seeking explanations from the 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:-

1. which gives me reasonable cause that in, any material respect, the requirements:
 - . to keep accounting records in accordance with Section 130 of the Charities Act; and
 - . To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trueman Brown
Chartered Accountants
7 Foxglove Road
South Ockendon
Essex
RM15 6EU

23 January 2026

**Brentwood Vineyard Church
Statement Of Financial Activities
for the year ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Incoming resources from Generating funds:					
	2	53,229	-	53,229	61,031
	3	588	-	588	107
Incoming resources from charitable activities					
	4	48,000	-	48,000	30,200
Other incoming resources					
	5	7,606	-	7,606	3,934
Total Incoming Resources					
		<u>109,423</u>	<u>-</u>	<u>109,423</u>	95,272
Resources Expended					
Charitable Activities					
	6	59,433	-	59,433	59,480
Governance Costs					
	7	10,162	-	10,162	10,106
Total Resources Expended					
		<u>69,595</u>	<u>-</u>	<u>69,595</u>	69,586
Net Income For The Year					
		39,828		39,828	25,686
Reconciliation Of Funds					
Total Funds Brought Forward					
		419,845	10,815	430,660	404,974
Transfer between funds					
		10,487	(10,487)		
Total Funds Carried Forward					
		<u>470,160</u>	<u>328</u>	<u>470,488</u>	430,660

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Brentwood Vineyard Church
Balance Sheet
as at 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Fixed assets					
Tangible assets	9	488,867	-	488,867	488,176
Current assets					
Debtors	10	378	-	378	139
Cash at bank and in hand		56,387	328	56,715	30,619
		<u>56,765</u>	<u>328</u>	<u>57,093</u>	30,758
Creditors: amounts falling due within one year					
		(13,158)	-	(13,158)	(12,961)
Net current assets					
		<u>43,607</u>	<u>328</u>	<u>43,935</u>	17,797
Total assets less current liabilities					
		532,474	328	532,802	505,973
Creditors: amounts falling due after more than one year					
		62,314	-	62,314	75,313
Net Assets					
		<u>470,160</u>	<u>328</u>	<u>470,488</u>	430,660
Funds					
Restricted funds			328	328	10,815
Unrestricted income funds		470,160		470,160	419,845
Total Funds					
		<u>470,160</u>	<u>328</u>	<u>470,488</u>	430,660

The notes on pages 8 to 15 form part of these accounts

-

Mrs Oluwarotimi Kojeku (Chair Of Trustees)
Trustee
Approved by the Trustees on 23 January 2026

Brentwood Vineyard Church

Notes to the Financial Statements

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

Cash flow statement

The Management Committee have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. the value of services provided by volunteers has not been in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2025**

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment 25% on reducing balance basis

No depreciation is charged to freehold property as the property is maintained to such a standard that the residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Voluntary income

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Gifts, Tithes & Offerings	45,588	-	45,588	36,493
Gift Aid Tax Recovered	7,641	-	7,641	24,538
	<u>53,229</u>	<u>-</u>	<u>53,229</u>	<u>61,031</u>

3 Investment income

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank Interest	588	-	588	107
	<u>588</u>	<u>-</u>	<u>588</u>	<u>107</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2025**

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Room Hire	48,000		48,000	30,200
	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>30,200</u>

5 Other incoming resources

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Employers Allowance	3,934		3,934	3,934
Sundry Income	3,672		3,672	-
	<u>7,606</u>	<u>-</u>	<u>7,606</u>	<u>3,934</u>

6 Charitable activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Catering Costs	284		284	222
Charitable Gifts	3,531		3,531	2,188
Cleaning Costs	-		-	675
Licences & Subscriptions	163		163	159
Legal & Professional	210	-	210	3,345
Postage & Stationery	7		7	40
Repairs & Maintenance	4,493	-	4,493	1,140
Security	192		192	414
Salaries & Wages	41,535		41,535	41,535
Depreciation	173		173	-
Pensions	941		941	941
Telephone Costs	920		920	887
Travel & Hospitality	110		110	763
Rates	4,407		4,407	(744)
Utility Costs	-		-	4,396
Internet Costs	504		504	332
Subscriptions	1,474		1,474	1,436
Sundry Expenses	30		30	1,414
Conference Costs	459		459	301
Health And Safety Costs	-		-	36
	<u>59,433</u>	<u>-</u>	<u>59,433</u>	<u>59,480</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2025**

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Insurance Costs	3,586	-	3,586	3,023
Mortgage Interest Charges	5,676	-	5,676	5,973
Independent Examiners Fees	900	-	900	1,110
	<u>10,162</u>	<u>-</u>	<u>10,162</u>	<u>10,106</u>

8 Staff costs and numbers

	2025 £	2024 £
Gross Wages & Salaries	37,601	37,601
Employers' National Insurance Costs	3,934	3,934
Pensions	941	941
	<u>42,476</u>	<u>42,476</u>

Employees were engaged in the following activities:

	2025 No.	2024 No.
Activities in furtherance of the organisation's objects	1	1

No employees received emoluments in excess of £60,000 (2024 : Nil).

9 Tangible fixed assets

	Land and buildings £	General equipment £	Total £
Cost			
At 1 April 2024	488,176	-	488,176
Additions	-	864	864
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>488,176</u>	<u>864</u>	<u>489,040</u>
Depreciation			
At 1 April 2024	-	-	-
Charge for the year	-	173	173
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31 March 2025	<u>-</u>	<u>173</u>	<u>173</u>
Net book value			
At 31 March 2025	<u>488,176</u>	<u>691</u>	<u>488,867</u>
At 31 March 2024	<u>488,176</u>	<u>-</u>	<u>488,176</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2025**

10 Debtors

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Trade Debtors	14	-	14	14
Sundry Debtors	364		364	125
	<u>378</u>	<u>-</u>	<u>378</u>	<u>139</u>

11 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Barclays Business Current Account	4,097	-	4,097	2,584
Barclays Business Premium Account	52,290	328	52,618	28,035
	<u>56,387</u>	<u>328</u>	<u>56,715</u>	<u>30,619</u>

12 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Accruals	6,900	-	6,900	6,900
Mortgage	6,061		6,061	6,061
Sundry Creditors	197		197	-
	<u>13,158</u>	<u>-</u>	<u>13,158</u>	<u>12,961</u>

13 Creditors: amounts falling due after one year

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Mortgage	62,314	-	62,314	75,313
	<u>62,314</u>	<u>-</u>	<u>62,314</u>	<u>75,313</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2025**

14 Restricted funds

	People In Need £	Building Fund £	Total £
Balance At 1 April 2024	328	10,487	10,815
Transfer	-	(10,487)	(10,487)
Balance At 31 March 2025	328	-	328

Purpose of Designated Funds

People In Need

An emergency fund to assist parishioners who have fallen on hard times.

15 Unrestricted income funds

	General Fund £	Total £
Balance At 1 April 2024	419,845	419,845
Incoming Resources	109,423	109,423
Resources Expended	(69,595)	(69,595)
Transfer from other funds	10,487	10,487
Balance At 31 March 2025	470,160	470,160

16 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<u>Restricted Income Funds:</u>			
People In Need		328	328
Building Fund		-	-
<u>Unrestricted Income Funds:</u>			
General Funds	488,867	(18,707)	470,160
	488,867	(18,379)	470,488

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2025**

17 Trustee remuneration and related party transactions

No members of the Board Of Trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 - £Nil).

18 Post-balance sheet events

The charity is in the process of being incorporated as a Charitable Incorporated Organisation (CIO).

BRENTWOOD VINEYARD CHURCH

England & Wales - Charity number 1015298

Accounts

Brentwood Vineyard Church
Report and Unaudited Accounts
31 March 2024

TRUEMAN BROWN
CHARTERED ACCOUNTANTS
7 FOXGLOVE ROAD
SOUTH OCKENDON
ESSEX. RM15 6EU

**Brentwood Vineyard Church
Report and accounts
Contents**

	Page
Trustees Report	1 - 3
Independent Examiner's Report	4
Statement Of Financial Activities	5
Balance Sheet	6
Notes To The Accounts	7 - 13

Brentwood Vineyard Church Trustees Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brentwood Vineyard Church
Charity registration number	1015298
Principal address	Brentwood Vineyard Church Ashwells Road Brentwood Essex. CM15 9SE
The trustees	Mrs. Oluwarotimi Kojeku Mr Andrew Cracknell Reverend Lukas Roos
Independent examiner	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
Bankers	Barclays Bank Plc 75 High Street Brentwood Essex. CM14 4RP

Trustees Report for the year ending 31 March 2024

The Trustees have the pleasure in submitting the Report and Accounts for the year.

OBJECTS OF THE CHARITY

The objectives of the charity as stated in the Declaration of Trust Deed dated 23 May 1991, amended 28 August 2003 are:

1. To advance the Christian faith and the planting of other Vineyard churches;
2. To further Christian education;
3. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provisions of counseling and training in life skills;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brentwood Vineyard Church ("bVc") is a charitable organisation governed by a Declaration of Trust dated 23rd May 1991, as amended 28th August 2003. We have started the process to convert the existing charity to a Charitable Incorporated Organisation – this has been registered with the Charity Commission on 19 February 2019 (CIO number 1182131).

Ultimate responsibility for the entity rests with the Trustees in consultation with the Leadership Team, however day to day management is delegated to the Senior Pastor(s) and decisions and responsibility for all pastoral and leadership matters reside with them. There is also oversight from Vineyard UK (VCUKI) area leaders and their national leadership team.

Brentwood Vineyard Church Trustees Report

Rev. Lukas and Mrs. Amelia Roos were appointed as Senior Pastors on the 24th October 2009 and they are responsible for the spiritual direction of the Church. The Senior Pastors have shared their intention of retiring from pastoral ministry; a transition programme to find new senior pastor (s) is ongoing as the pastor steps down by April 30, 2025. The leadership team, Mr. and Mrs. J Rose, who assist the pastors stepped down in December 2023. Additional tasks have been taken on by the pastor and volunteers within the church community.

Although the church employs members of staff, individual members of the Church undertake the outworking of the Church's vision in a voluntary capacity.

The Board of Trustees ("Trustees") meets at least three times each year, with further meetings as required. The induction process for any newly appointed trustee comprises an initial meeting with the Chair of Trustees, where the responsibilities of the Trustees are explained after which they sign up to the statement of faith. They are also provided with a copy of the Vineyard Trustee manual following a successful DBS check.

Recruitment and appointment of trustees

No new appointments have been made this year. The Trustees continue to explore potential individuals who can join the Trustee team.

Affiliations

Brentwood Vineyard Church is affiliated to the charity, Vineyard Churches UK and Ireland (VCUKI) that was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administrating and providing pastoral support to Senior Pastors. Brentwood Vineyard Church uses the name under license from VCUKI.

The Church remained affiliated to the 'Evangelical Alliance'; 'Churches Together' and the Brentwood and District Evangelical Fellowship.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess whether they could significantly impact upon the Church's ability to fulfil its objectives.

Vision And Mission

A community that desires to Be with Jesus... Be like Jesus...Do what Jesus did.

Review Of The Year

In fulfilling the charity objectives, the church holds Christian services on a Sunday morning, children's and youth activities, provides charity locally across Brentwood. The church provides hardship relief both financially and through the giving of time, service and items to the local Foodbank (Trussell Trust).

In living out our vision that church is not restricted to the building, we encourage members on the last Sunday of the month to engage with friends, neighbours and colleagues in doing life together. On these Sundays there is no corporate meeting.

Small groups continue to play an important part of our life together. These groups support and encourage faith and contribute to the life and community of the church.

We have strengthened our relationship with the local Barnardos Family Hub and support 26 families with food hampers at Christmas. This is an area that we would like to expand on in future.

Brentwood Vineyard Church Trustees Report

We continue to be a family focused congregation and organize special events in line with the Christian Calendar to foster reflection and a greater sense of community. The spiritual life of the congregation is vital if it is to achieve its mission and vision. We are constantly mindful of the fact that we exist to bring the good news of God's love and grace to a world in need.

The congregation has been reminded again this year that everyone needs to be involved in reaching out and touching the lives of people in their own sphere of influence. This means speaking about their faith and in practical and concrete ways, expressing God's care by serving those in need.

FINANCIAL REVIEW

Net income for the year was £25,686 (2022/23: £3,165). bVc's income comprised a mix of regular donations from members via standing order, electronic payments, together with gift aid received in relation to those donations as well as income from rental of church premises in line with the charity objectives. Total income for the year was £95,272 (2022/23: £70,060).

Total expenditure for 2023/24 was £69,586 (2022/23: £66,895).

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit.

In planning the activities of Brentwood Vineyard Church the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The trustees believe that this report provides suitable evidence of the public benefit being provided.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Mrs Oluwarotimi Kojeku (Chair of Trustees)

28 January 2025

Brentwood Vineyard Church

Independent Examiner's Report On The Accounts

Report to the trustees of Brentwood Vineyard Church on the accounts for the year ended 31st March 2021 set out on pages 7 to 16.

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 section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 seeking explanations from the 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:-

1. which gives me reasonable cause that in, any material respect, the requirements:
 - . to keep accounting records in accordance with Section 130 of the Charities Act; and
 - . To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trueman Brown
Chartered Accountants
7 Foxglove Road
South Ockendon
Essex
RM15 6EU

28 January 2025

**Brentwood Vineyard Church
Statement Of Financial Activities
for the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Incoming resources from Generating funds:					
Voluntary Income	2	50,544	10,487	61,031	60,804
Investment Income	3	107	-	107	14
Incoming resources from charitable activities	4	30,200	-	30,200	-
Other incoming resources	5	3,934	-	3,934	9,242
Total Incoming Resources		84,785	10,487	95,272	70,060
Resources Expended					
Charitable Activities	6	59,480	-	59,480	58,912
Governance Costs	7	10,106	-	10,106	7,983
Total Resources Expended		69,586	-	69,586	66,895
Net Income For The Year		15,199	10,487	25,686	3,165
Reconciliation Of Funds					
Total Funds Brought Forward		404,646	328	404,974	401,809
Total Funds Carried Forward		419,845	10,815	430,660	404,974

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Brentwood Vineyard Church
Balance Sheet
as at 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fixed assets					
Tangible assets	9	488,176	-	488,176	488,176
Current assets					
Debtors	10	139	-	139	514
Cash at bank and in hand		19,804	10,815	30,619	5,119
		<u>19,943</u>	<u>10,815</u>	<u>30,758</u>	<u>5,633</u>
Creditors: amounts falling due within one year		(12,961)	-	(12,961)	(7,461)
Net current assets/(liabilities)		<u>6,982</u>	<u>10,815</u>	<u>17,797</u>	<u>(1,828)</u>
Total assets less current liabilities		495,158	10,815	505,973	486,348
Creditors: amounts falling due after more than one year		75,313	-	75,313	81,374
Net Assets		<u>419,845</u>	<u>10,815</u>	<u>430,660</u>	<u>404,974</u>
Funds					
Restricted funds			10,815	10,815	328
Unrestricted income funds		419,845		419,845	404,646
Total Funds		<u>419,845</u>	<u>10,815</u>	<u>430,660</u>	<u>404,974</u>

The notes on pages 8 to 15 form part of these accounts

Approved by the Trustees and signed on their behalf by:

Mrs Oluwarotimi Kojeku (Chair Of Trustees)
Trustee
Approved by the Trustees on 28 January 2025

Brentwood Vineyard Church

Notes to the Financial Statements

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

Cash flow statement

The Management Committee have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. the value of services provided by volunteers has not been in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2024**

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on reducing balance basis
Motor vehicles	20% on reducing balance basis

No depreciation is charged to freehold property as the property is maintained to such a standard that the residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Voluntary income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Gifts, Tithes & Offerings	36,293	200	36,493	50,143
Gift Aid Tax Recovered	14,251	10,287	24,538	10,661
Grants Received	-	-	-	-
	50,544	10,487	61,031	60,804

3 Investment income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Bank Interest	107	-	107	14
	107	-	107	14

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2024**

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Room Hire	30,200		30,200	-
	<u>30,200</u>	<u>-</u>	<u>30,200</u>	<u>-</u>

5 Other incoming resources

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Employers Allowance	3,934		3,934	4,142
Sundry Income	-		-	5,100
	<u>3,934</u>	<u>-</u>	<u>3,934</u>	<u>9,242</u>

6 Charitable activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Catering Costs	222		222	552
Charitable Gifts	2,188		2,188	1,485
Children's Work	-		-	645
Cleaning Costs	675		675	296
Licences & Subscriptions	159		159	1,525
Legal & Professional	3,345	-	3,345	-
Postage & Stationery	40		40	13
Repairs & Maintenance	1,140	-	1,140	733
Security	414		414	192
Salaries & Wages	41,535		41,535	41,742
Staff Training	-		-	58
Pensions	941		941	941
Telephone Costs	887		887	808
Travel & Hospitality	763		763	364
Rates	(744)		(744)	4,450
Utility Costs	4,396		4,396	4,465
Internet Costs	332		332	643
Subscriptions	1,436		1,436	-
Sundry Expenses	1,414		1,414	-
Conference Costs	301		301	-
Health And Safety Costs	36		36	-
	<u>59,480</u>	<u>-</u>	<u>59,480</u>	<u>58,912</u>

Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2024

7 Governance costs

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Insurance Costs	3,023	-	3,023	3,110
Mortgage Interest Charges	5,973	-	5,973	3,973
Independent Examiners Fees	1,110	-	1,110	900
	<u>10,106</u>	<u>-</u>	<u>10,106</u>	<u>7,983</u>

8 Staff costs and numbers

	2024	2023
	£	£
Gross Wages & Salaries	37,601	37,601
Employers' National Insurance Costs	3,934	4,141
Pensions	941	941
	<u>42,476</u>	<u>42,683</u>

Employees were engaged in the following activities:

	2024	2023
	No.	No.
Activities in furtherance of the organisation's objects	1	1

No employees received emoluments in excess of £60,000 (2023 : Nil).

9 Tangible fixed assets

	Land and buildings	General equipment	KICKS equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	488,176	-	-	488,176
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>488,176</u>	<u>-</u>	<u>-</u>	<u>488,176</u>
Depreciation				
At 1 April 2023	-	-	-	-
Charge for the year	-	-	-	-
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2024	<u>488,176</u>	<u>-</u>	<u>-</u>	<u>488,176</u>
At 31 March 2023	<u>488,176</u>	<u>-</u>	<u>-</u>	<u>488,176</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2024**

10 Debtors

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Trade Debtors	14	-	14	514
Sundry Debtors	125		125	-
	<u>139</u>	<u>-</u>	<u>139</u>	<u>514</u>

11 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Barclays Business Current Account	2,588	-	2,588	192
Barclays Business Premium Account	17,216	10,815	28,031	4,927
	<u>19,804</u>	<u>10,815</u>	<u>30,619</u>	<u>5,119</u>

12 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Accruals	6,900	-	6,900	900
Mortgage	6,061		6,061	6,561
	<u>12,961</u>	<u>-</u>	<u>12,961</u>	<u>7,461</u>

13 Creditors: amounts falling due after one year

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Mortgage	75,313	-	75,313	81,374
	<u>75,313</u>	<u>-</u>	<u>75,313</u>	<u>81,374</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2024**

14 Restricted funds

	People In Need £	Building Fund £	Total £
Balance At 1 April 2023	328	-	328
Incoming Resources	-	10,487	10,487
Resources Expended	-	-	-
Balance At 31 March 2024	328	10,487	10,815

Purpose of Designated Funds

People In Need

An emergency fund to assist parishioners who have fallen on hard times.

Building Fund

Following planning permission being granted building works were completed in 2017. A car park grant was utilised in 2022.

15 Unrestricted income funds

	General Fund £	Total £
Balance At 1 April 2023	404,646	404,646
Incoming Resources	84,785	84,785
Resources Expended	(69,586)	(69,586)
Balance At 31 March 2024	419,845	419,845

16 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<u>Restricted Income Funds:</u>			
People In Need		328	328
Building Fund	-	10,487	10,487
<u>Unrestricted Income Funds:</u>			
General Funds	488,176	-	-
	488,176	(68,331)	419,845
	488,176	(57,516)	430,660

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2024**

17 Trustee remuneration and related party transactions

No members of the Board Of Trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 - £Nil).

18 Post-balance sheet events

The charity is in the process of being incorporated as a Charitable Incorporated Organisation (CIO).

BRENTWOOD VINEYARD CHURCH

England & Wales - Charity number 1015298

Accounts

Brentwood Vineyard Church
Report and Unaudited Accounts
31 March 2023

TRUEMAN BROWN
CHARTERED ACCOUNTANTS
7 FOXGLOVE ROAD
SOUTH OCKENDON
ESSEX. RM15 6EU

**Brentwood Vineyard Church
Report and accounts
Contents**

	Page
Trustees Report	1 - 3
Independent Examiner's Report	4
Statement Of Financial Activities	5
Balance Sheet	6
Notes To The Accounts	7 - 14

Brentwood Vineyard Church Trustees Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brentwood Vineyard Church
Charity registration number	1015298
Principal address	Brentwood Vineyard Church Ashwells Road Brentwood Essex. CM15 9SE
The trustees	Mrs. Oluwarotimi Kojeku Mr Andrew Cracknell Reverend Lukas Roos
Independent examiner	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
Bankers	Barclays Bank Plc 75 High Street Brentwood Essex. CM14 4RP

Trustees Report for the year ending 31 March 2023

The Trustees have the pleasure in submitting the Report and Accounts for the year.

OBJECTS OF THE CHARITY

The objectives of the charity as stated in the Declaration of Trust Deed dated 23 May 1991, amended 28 August 2003 are:

1. To advance the Christian faith and the planting of other Vineyard churches;
2. To further Christian education;
3. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provisions of counseling and training in life skills;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brentwood Vineyard Church ("bVc") is a charitable organisation governed by a Declaration of Trust dated 23rd May 1991, as amended 28th August 2003. We have started the process to convert the existing charity to a Charitable Incorporated Organisation – this has been registered with the Charity Commission on 19 February 2019 (CIO number 1182131).

Ultimate responsibility for the entity rests with the Trustees in consultation with the Leadership Team, however day to day management is delegated to the Senior Pastor(s) and decisions and responsibility for all pastoral and leadership matters reside with them. There is also oversight from Vineyard UK (VCUKI) area leaders and their national leadership team.

Brentwood Vineyard Church Trustees Report

Rev. Lukas and Mrs. Amelia Roos were appointed as Senior Pastors on the 24th October 2009 and they are responsible for the spiritual direction of the Church. A wider Leadership Team, Mr. and Mrs. J Rose, assists them.

Although the church employs members of staff, individual members of the Church undertake the outworking of the Church's vision in a voluntary capacity.

The Board of Trustees ("Trustees") meets at least three times each year, with further meetings as required. The induction process for any newly appointed Trustee comprises an initial meeting with the Chair of Trustees where the responsibilities of the Trustees are explained. They are also provided with a copy of the Vineyard Trustee manual.

Recruitment and appointment of trustees

No new appointments have been made this year. The Trustees continue to explore potential individuals who can join the Trustee team.

Affiliations

Brentwood Vineyard Church is affiliated to the charity, Vineyard Churches UK and Ireland (VCUKI) that was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administrating and providing pastoral support to Senior Pastors. Brentwood Vineyard Church uses the name under license from VCUKI.

The Church remained affiliated to the 'Evangelical Alliance'; 'Churches Together' and the Brentwood and District Evangelical Fellowship.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks. All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess whether they could significantly impact upon the Church's ability to fulfil its objectives.

Vision And Mission

A community that desires to Be with Jesus... Be like Jesus...Do what Jesus did.

Review Of The Year

In fulfilling the charity objectives, the church holds Christian services on a Sunday morning, children's and youth activities, provides charity locally across Brentwood. The church provides hardship relief both financially and through the giving of time, service and items to the local Foodbank (Trussell Trust).

In living out our vision that church is not restricted to the building, we encourage members on the last Sunday of the month to engage with friends, neighbours and colleagues in doing life together. On these Sundays there is no corporate meeting.

Small groups continue to play an important part of our life together. These groups support and encourage faith and contribute to the life and community of the church.

We have strengthened our relationship with the local Barnardos Family Hub and support 26 families with food hampers at Christmas. This is an area that we would like to expand on in future.

We continue to be a family focused congregation and organize special events in line with the Christian Calendar to foster reflection and a greater sense of community. The spiritual life of the congregation is vital if it is to achieve its mission and vision. We are constantly mindful of the fact that we exist to bring the good news of God's love and grace to a world in need.

Brentwood Vineyard Church Trustees Report

The congregation has been reminded again this year that everyone needs to be involved in reaching out and touching the lives of people in their own sphere of influence. This means speaking about their faith and in practical and concrete ways, expressing God's care by serving those in need.

FINANCIAL REVIEW

The Trustees have been reviewing previous year's financial statements and would like to note that the Mini Bus Fund and the India & Congo Fund that existed was transferred into the Buildings Fund. The Buildings Fund was utilized in its entirety during the refurbishment project that was undertaken and completed in 2017.

Net income for the year was £3,165 (2021/22: £4,353). The majority of bVc's income comprised regular donations from members via standing order together with gift aid received in relation to those donations. Total income for the year was £70,060 (2021/22: £66,748).

Total expenditure for 2022/23 was £66,895 (2021/22: £62,395).

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit.

In planning the activities of Brentwood Vineyard Church the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The trustees believe that this report provides suitable evidence of the public benefit being provided.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Mrs Oluwarotimi Kojeku (Chair of Trustees)
28 November 2023

Brentwood Vineyard Church

Independent Examiner's Report On The Accounts

Report to the trustees of Brentwood Vineyard Church on the accounts for the year ended 31st March 2021 set out on pages 7 to 16.

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 section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 seeking explanations from the 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:-

1. which gives me reasonable cause that in, any material respect, the requirements:
 - . to keep accounting records in accordance with Section 130 of the Charities Act; and
 - . To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trueman Brown
Chartered Accountants
7 Foxglove Road
South Ockendon
Essex
RM15 6EU

28 November 2023

**Brentwood Vineyard Church
Statement Of Financial Activities
for the year ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Generating funds:					
Voluntary Income	2	60,804	-	60,804	59,648
Investment Income	3	14	-	14	1
Incoming resources from charitable activities	4	-	-	-	500
Other incoming resources	5	9,242	-	9,242	6,599
Total Incoming Resources		<u>70,060</u>	<u>-</u>	<u>70,060</u>	66,748
Resources Expended					
Charitable Activities	6	58,912	-	58,912	55,002
Governance Costs	7	7,983	-	7,983	7,393
Total Resources Expended		<u>66,895</u>	<u>-</u>	<u>66,895</u>	62,395
Net Income For The Year		3,165		3,165	4,353
Reconciliation Of Funds					
Total Funds Brought Forward		181,221	220,588	401,809	397,456
Prior Year Adjustment	19	<u>220,260</u>	<u>(220,260)</u>	<u>-</u>	<u>-</u>
Amended Total Funds Brought Forward		401,481	328	401,809	401,809
Total Funds Carried Forward		<u>404,646</u>	<u>328</u>	<u>404,974</u>	401,809

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Brentwood Vineyard Church
Balance Sheet
as at 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Fixed assets					
Tangible assets	9	488,176	-	488,176	488,176
Current assets					
Debtors	10	514	-	514	514
Cash at bank and in hand	11	4,791	328	5,119	8,999
		<u>5,305</u>	<u>328</u>	<u>5,633</u>	<u>9,513</u>
Creditors: amounts falling due within one year					
	12	(900)	-	(900)	(900)
Net current assets		<u>4,405</u>	<u>328</u>	<u>4,733</u>	<u>8,613</u>
Total assets less current liabilities					
		492,581	328	492,909	496,789
Creditors: amounts falling due after more than one year					
	13	87,935	-	87,935	94,980
Net Assets		<u>404,646</u>	<u>328</u>	<u>404,974</u>	<u>401,809</u>
Funds					
Restricted funds	14		328	328	220,588
Unrestricted income funds	15	404,646		404,646	181,221
Total Funds		<u>404,646</u>	<u>328</u>	<u>404,974</u>	<u>401,809</u>

The notes on pages 8 to 15 form part of these accounts

Approved by the Trustees and signed on their behalf by:

Mrs Oluwarotimi Kojeku (Chair Of Trustees)
Trustee
Approved by the Trustees on 28 November 2023

Brentwood Vineyard Church

Notes to the Financial Statements

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

Cash flow statement

The Management Committee have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. the value of services provided by volunteers has not been in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2023**

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on reducing balance basis
Motor vehicles	20% on reducing balance basis

No depreciation is charged to freehold property as the property is maintained to such a standard that the residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Voluntary income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Gifts, Tithes & Offerings	50,143	-	50,143	50,343
Gift Aid Tax Recovered	10,661	-	10,661	7,955
Grants Received	-	-	-	1,350
	60,804	-	60,804	59,648

3 Investment income

	Unrestricted Funds	Restricted Funds	2023	2022
Bank Interest	14	-	14	1
	14	-	14	1

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2023**

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Room Hire	-		-	500
	<hr/>	<hr/>	<hr/>	<hr/>

5 Other incoming resources

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Employers Allowance	4,142		4,142	3,969
Sundry Income	5,100		5,100	2,630
	<hr/>	<hr/>	<hr/>	<hr/>
	9,242	-	9,242	6,599

6 Charitable activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Catering Costs	552		552	227
Charitable Gifts	1,485		1,485	2,234
Children's Work	645		645	73
Cleaning Costs	296		296	26
Licences & Subscriptions	1,525		1,525	1,535
Legal & Professional	-	-	-	629
Postage & Stationery	13		13	-
Repairs & Maintenance	733	-	733	812
Security	192		192	192
Salaries & Wages	41,742		41,742	41,570
Staff Training	58		58	-
Pensions	941		941	941
Telephone Costs	808		808	764
Travel & Hospitality	364		364	13
Rates	4,450		4,450	4,453
Utility Costs	4,465		4,465	1,206
Internet Costs	643		643	327
	<hr/>	<hr/>	<hr/>	<hr/>
	58,912	-	58,912	55,002

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2023**

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Insurance Costs	3,110	-	3,110	2,840
Mortgage Interest Charges	3,973	-	3,973	3,653
Independent Examiners Fees	900	-	900	900
	<u>7,983</u>	<u>-</u>	<u>7,983</u>	<u>7,393</u>

8 Staff costs and numbers

	2023 £	2022 £
Gross Wages & Salaries	37,601	37,601
Employers' National Insurance Costs	4,141	3,969
Pensions	941	941
	<u>42,683</u>	<u>42,511</u>

Employees were engaged in the following activities:

	2023 No.	2022 No.
Activities in furtherance of the organisation's objects	1	1

No employees received emoluments in excess of £60,000 (2022 : Nil).

9 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022	488,176
At 31 March 2023	<u>488,176</u>
Depreciation	
At 31 March 2023	<u>-</u>
Net book value	
At 31 March 2023	<u>488,176</u>
At 31 March 2022	<u>488,176</u>

10 Debtors

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Trade Debtors	514	-	514	514
	<u>514</u>	<u>-</u>	<u>514</u>	<u>514</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2023**

11 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Barclays Business Current Account	196	-	196	1,389
Barclays Business Premium Account	4,595	328	4,923	7,610
	<u>4,791</u>	<u>328</u>	<u>5,119</u>	<u>8,999</u>

12 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Accruals	900	-	900	900
	<u>900</u>	<u>-</u>	<u>900</u>	<u>900</u>

13 Creditors: amounts falling due after one year

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Mortgage	87,935	-	87,935	94,980
	<u>87,935</u>	<u>-</u>	<u>87,935</u>	<u>94,980</u>

14 Restricted funds

	People In Need	Building Fund	Total
	£	£	£
Balance At 1 April 2022	328	220,260	220,588
Prior Year Adjustment (Note 19)	-	(220,260)	(220,260)
Adjusted Balance At 1 April 2022	<u>328</u>	<u>-</u>	<u>328</u>
Incoming Resources	-	-	-
Resources Expended	-	-	-
Balance At 31 March 2023	<u>328</u>	<u>-</u>	<u>328</u>

Purpose of Designated Funds

People In Need

An emergency fund to assist parishioners who have fallen on hard times.

Building Fund

Following planning permission being granted building works were completed in 2017. A car park grant utilised in 2022.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2023**

15 Unrestricted income funds

	Designated Funds		General Fund	Total
	Mini Bus Fund	India & Congo Fund		
	£	£	£	£
Balance At 1 April 2022	3,133	600	177,488	181,221
Prior Year Adjustment (Note 19)	(3,133)	(600)	223,993	220,260
Adjusted Balance At 1 April 2022	-	-	401,481	401,481
Incoming Resources			70,060	70,060
Resources Expended			(66,895)	(66,895)
Balance At 31 March 2023	-	-	404,646	404,646

Purpose of Designated Funds

Mini Bus Fund

The original amount in this fund was donated by a couple of the members for the purpose of going towards the purchase a minibus at some point in the then future. It was therefore placed in a fund of that name. However, the donors, in their letter accompanying the gift, stated that should other needs arise the trustees permitted to use this money for other purposes.

India & Congo Fund

Monies raised through a church offering in the past in order to send Pastors Lukas and Amelia Roos abroad on a mission with other church leaders from the UK. The balance remaining is held should a further need such as this arise.

16 Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
People In Need Building Fund	-	328	328
		-	-
<u>Unrestricted Income Funds:</u>			
Designated Funds		-	-
General Funds	488,176	(83,530)	404,646
	<u>488,176</u>	<u>(83,202)</u>	<u>404,974</u>

17 Trustee remuneration and related party transactions

No members of the management committee received any remuneration during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - £Nil).

18 Post-balance sheet events

The charity is in the process of being incorporated as a Charitable Incorporated Organisation (CIO).

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2023**

19 Prior Year Adjustment

The Trustees would like to note that the Mini Bus Fund and the India & Congo Fund that existed was transferred into the Buildings Fund.

The Buildings Fund was utilized in its entirety during the refurbishment project that was undertaken and completed in 2017. Excess funds should have been utilized by the General Fund.

BRENTWOOD VINEYARD CHURCH

England & Wales - Charity number 1015298

Accounts

Brentwood Vineyard Church
Report and Unaudited Accounts
31 March 2022

TRUEMAN BROWN
CHARTERED ACCOUNTANTS
7 FOXGLOVE ROAD
SOUTH OCKENDON
ESSEX. RM15 6EU

**Brentwood Vineyard Church
Report and accounts
Contents**

	Page
Trustees Report	1 - 3
Independent Examiner's Report	4
Statement Of Financial Activities	5
Balance Sheet	6
Notes To The Accounts	7 - 14

Brentwood Vineyard Church Trustees Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brentwood Vineyard Church
Charity registration number	1015298
Principal address	Brentwood Vineyard Church Ashwells Road Brentwood Essex. CM15 9SE
The trustees	Mrs. Oluwarotimi Kojeku Mr Andrew Cracknell Reverend Lukas Roos
Independent examiner	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
Bankers	Barclays Bank Plc 75 High Street Brentwood Essex. CM14 4RP

Trustees Report for the year ending 31 March 2022

The Trustees have the pleasure in submitting the Report and Accounts for the year.

OBJECTS OF THE CHARITY

The objectives of the charity as stated in the Declaration of Trust Deed dated 23 May 1991, amended 28 August 2003 are:

1. To advance the Christian faith and the planting of other Vineyard churches;
2. To further Christian education;
3. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provisions of counseling and training in life skills;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brentwood Vineyard Church ("bVc") is a charitable organisation governed by a Declaration of Trust dated 23rd May 1991, as amended 28th August 2003. We have started the process to convert the existing charity to a Charitable Incorporated Organisation – this has been registered with the Charity Commission on 19 February 2019 (CIO number 1182131).

Brentwood Vineyard Church Trustees Report

Ultimate responsibility for the entity rests with the Trustees in consultation with the Leadership Team, however day to day management is delegated to the Senior Pastor(s) and decisions and responsibility for all pastoral and leadership matters reside with them. There is also oversight from Vineyard UK (VCUKI) area leaders and their national leadership team.

Rev. Lukas and Mrs. Amelia Roos were appointed as Senior Pastors on the 24th October 2009 and they are responsible for the spiritual direction of the Church. A wider Leadership Team, Mr. and Mrs. J Rose, assists them.

Although the church employs members of staff, individual members of the Church undertake the outworking of the Church's vision in a voluntary capacity.

The Board of Trustees ("Trustees") meets at least three times each year, with further meetings as required. The induction process for any newly appointed Trustee comprises an initial meeting with the Chair of Trustees where the responsibilities of the Trustees are explained. They are also provided with a copy of the Vineyard Trustee manual.

Recruitment and appointment of trustees

Mrs. Christine Tufnell has retired from being a Trustee on 31 August 2021 after 15 years of faithful service. The Trustees acknowledges her valued contribution and Mrs. Tufnell remains part of the church family.

Rev Lukas Roos has taken up his role as Trustee.

Affiliations

Brentwood Vineyard Church is affiliated to the charity, Vineyard Churches UK and Ireland (VCUKI) that was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administrating and providing pastoral support to Senior Pastors. Brentwood Vineyard Church uses the name under license from VCUKI.

The Church remained affiliated to the 'Evangelical Alliance'; 'Churches Together' and the Brentwood and District Evangelical Fellowship.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks. All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess whether they could significantly impact upon the Church's ability to fulfil its objectives.

Vision And Mission

A community that desires to Be with Jesus... Be like Jesus...Do what Jesus did.

Review Of The Year

In fulfilling the charity objectives, the church holds Christian services on a Sunday morning, children's and youth activities, provides charity locally across Brentwood. The church provides hardship relief both financially and through the giving of time, service and items to the local Foodbank (Trussell Trust).

In living out our vision that church is not restricted to the building, we encourage members on the last Sunday of the month to engage with friends, neighbours and colleagues in doing life together. On these Sundays there is no corporate meeting.

Small groups continue to play an important part of our life together. These groups support and encourage faith and contribute to the life and community of the church.

Brentwood Vineyard Church Trustees Report

We have strengthened our relationship with the local Barnardos Family Hub and support 20 families with food hampers at Christmas. This is an area that we would like to expand on in future. We continue to be a family focused congregation and organize special events in line with the Christian Calendar to foster reflection and a greater sense of community. The spiritual life of the congregation is vital if it is to achieve its mission and vision. We are constantly mindful of the fact that we exist to bring the good news of God's love and grace to a world in need.

The congregation has been reminded again this year that everyone needs to be involved in reaching out and touching the lives of people in their own sphere of influence. This means speaking about their faith and in practical and concrete ways, expressing God's care by serving those in need.

FINANCIAL REVIEW

Net income for the year was £4,353 (2020/21: £11,579). The majority of bVc's income comprised regular donations from members via standing order together with gift aid received in relation to those donations. Total income for the year was £66,748 (2020/21: £71,441). While income from gifts, tithes and offering increased in the financial year ending March 2022, grants received during the pandemic (2020-2021) contributed to the larger total income in the year ending 2021.

Total expenditure for 2021/22 was £62,395 (2020/21: £59,862).

Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit.

In planning the activities of Brentwood Vineyard Church the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The trustees believe that this report provides suitable evidence of the public benefit being provided.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Mrs Oluwarotimi Kojeku (Chair of Trustees)
23 January 2023

Brentwood Vineyard Church

Independent Examiner's Report On The Accounts

Report to the trustees of Brentwood Vineyard Church on the accounts for the year ended 31st March 2021 set out on pages 7 to 16.

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 section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 seeking explanations from the 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:-

1. which gives me reasonable cause that in, any material respect, the requirements:
 - . to keep accounting records in accordance with Section 130 of the Charities Act; and
 - . To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trueman Brown
Chartered Accountants
7 Foxglove Road
South Ockendon
Essex
RM15 6EU

23 January 2023

**Brentwood Vineyard Church
Statement Of Financial Activities
for the year ended 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Incoming resources from generating funds:					
Voluntary Income	2	59,030	618	59,648	67,005
Investment Income	3	1	-	1	12
Incoming resources from charitable activities	4	500	-	500	-
Other incoming resources	5	6,599	-	6,599	4,424
Total Incoming Resources		<u>66,130</u>	<u>618</u>	<u>66,748</u>	71,441
Resources Expended					
Charitable Activities	6	54,373	629	55,002	52,372
Governance Costs	7	3,740	3,653	7,393	7,490
Total Resources Expended		<u>58,113</u>	<u>4,282</u>	<u>62,395</u>	59,862
Net Income For The Year		8,017	(3,664)	4,353	11,579
Reconciliation Of Funds					
Total Funds Brought Forward		173,204	224,252	397,456	385,877
Total Funds Carried Forward		<u>181,221</u>	<u>220,588</u>	<u>401,809</u>	397,456

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Brentwood Vineyard Church
Balance Sheet
as at 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Fixed assets					
Tangible assets	9	173,948	314,228	488,176	468,003
Current assets					
Debtors	10	514	-	514	14
Cash at bank and in hand	11	7,659	1,340	8,999	28,767
		<u>8,173</u>	<u>1,340</u>	<u>9,513</u>	28,781
Creditors: amounts falling due within one year					
	12	(900)	-	(900)	(900)
Net current assets		<u>7,273</u>	<u>1,340</u>	<u>8,613</u>	27,881
Total assets less current liabilities					
		181,221	315,568	496,789	495,884
Creditors: amounts falling due after more than one year					
	13	-	94,980	94,980	98,428
Net Assets		<u>181,221</u>	<u>220,588</u>	<u>401,809</u>	397,456
Funds					
Restricted funds	14		220,588	220,588	224,252
Unrestricted income funds	15	181,221		181,221	173,204
Total Funds		<u>181,221</u>	<u>220,588</u>	<u>401,809</u>	397,456

The notes on pages 8 to 15 form part of these accounts

Approved by the Trustees and signed on their behalf by:

Mrs Oluwarotimi Kojeku (Chair Of Trustees)
Trustee
Approved by the Trustees on 23 January 2023

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

Cash flow statement

The Management Committee have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. the value of services provided by volunteers has not been in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on reducing balance basis
Motor vehicles	20% on reducing balance basis

No depreciation is charged to freehold property as the property is maintained to such a standard that the residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Voluntary income

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Gifts, Tithes & Offerings	49,793	550	50,343	47,667
Gift Aid Tax Recovered	7,887	68	7,955	9,338
Grants Received	1,350	-	1,350	10,000
	<u>59,030</u>	<u>618</u>	<u>59,648</u>	<u>67,005</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

3 Investment income

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Bank Interest	1	-	1	12
	<u>1</u>	<u>-</u>	<u>1</u>	<u>12</u>

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Room Hire	500	-	500	-
	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>

5 Other incoming resources

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Employers Allowance	3,969	-	3,969	3,977
Sundry Income	2,630	-	2,630	447
	<u>6,599</u>	<u>-</u>	<u>6,599</u>	<u>4,424</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

6 Charitable activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Catering Costs	227		227	-
Charitable Gifts	2,234		2,234	2,691
Children's Work	73		73	-
Cleaning Costs	26		26	445
Licences & Subscriptions	1,535		1,535	1,548
Legal & Professional	-	629	629	-
Photocopier Costs	-		-	71
Postage & Stationery	-		-	5
Bank charges	-		-	2
Repairs & Maintenance	812	-	812	376
Security	192		192	-
Salaries & Wages	41,570		41,570	38,877
Pensions	941		941	825
Telephone Costs	764		764	802
Travel & Hospitality	13		13	53
Rates	4,453		4,453	4,505
Utility Costs	1,206		1,206	2,086
Internet Costs	327		327	86
	<u>54,373</u>	<u>629</u>	<u>55,002</u>	<u>52,372</u>

7 Governance costs

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Insurance Costs	2,840		2,840	2,795
Mortgage Interest Charges	-	3,653	3,653	3,795
Independent Examiners Fees	900		900	900
	<u>3,740</u>	<u>3,653</u>	<u>7,393</u>	<u>7,490</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

8 Staff costs and numbers	2022	2021
	£	£
Gross Wages & Salaries	37,601	34,900
Employers' National Insurance Costs	3,969	3,977
Pensions	941	825
	<u>42,511</u>	<u>39,702</u>

Employees were engaged in the following activities:

	2022	2021
	No.	No.
Activities in furtherance of the organisation's objects	1	1

No employees received emoluments in excess of £60,000 (2021 : Nil).

9 Tangible fixed assets

	Land and buildings £	General equipment £	KICKS equipment £	Total £
Cost				
At 1 April 2021	468,003	-	4,193	472,196
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	<u>468,003</u>	<u>-</u>	<u>4,193</u>	<u>472,196</u>
Depreciation				
At 1 April 2021	-	-	4,193	4,193
Charge for the year	-	-	-	-
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 March 2022	<u>-</u>	<u>-</u>	<u>4,193</u>	<u>4,193</u>
Net book value				
At 31 March 2022	<u>468,003</u>	<u>-</u>	<u>-</u>	<u>468,003</u>
At 31 March 2021	<u>468,003</u>	<u>-</u>	<u>-</u>	<u>468,003</u>

10 Debtors

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Trade Debtors	514	-	514	14
	<u>514</u>	<u>-</u>	<u>514</u>	<u>14</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

11 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Barclays Business Current Account	49	1,340	1,389	3,259
Barclays Business Premium Account	7,610	-	7,610	25,508
	<u>7,659</u>	<u>1,340</u>	<u>8,999</u>	<u>28,767</u>

12 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Accruals	900	-	900	900
	<u>900</u>	<u>-</u>	<u>900</u>	<u>900</u>

13 Creditors: amounts falling due after one year

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Mortgage	-	94,980	94,980	98,428
	<u>-</u>	<u>94,980</u>	<u>94,980</u>	<u>98,428</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

14 Restricted funds

	People In Need £	Building Fund £	Total £
Balance At 1 April 2021	328	223,924	224,252
Incoming Resources	-	618	618
Resources Expended	-	(4,282)	(4,282)
Balance At 31 March 2022	328	220,260	220,588

Purpose of Designated Funds

People In Need

An emergency fund to assist parishioners who have fallen on hard times.

Building Fund

Following planning permission being granted building works were completed in 2017. A car park grant utilised in 2022.

15 Unrestricted income funds

	Designated Funds		General Fund £	Total £
	Mini Bus Fund £	India & Congo Fund £		
Balance At 1 April 2021	3,133	600	169,471	173,204
Incoming Resources			66,130	66,130
Resources Expended			(58,113)	(58,113)
Balance At 31 March 2022	3,133	600	177,488	181,221

Purpose of Designated Funds

Mini Bus Fund

The original amount in this fund was donated by a couple of the members for the purpose of going towards the purchase a minibus at some point in the then future. It was therefore placed in a fund of that name. However, the donors, in their letter accompanying the gift, stated that should other needs arise the trustees permitted to use this money for other purposes.

India & Congo Fund

Monies raised through a church offering in the past in order to send Pastors Lukas and Amelia Roos abroad on a mission with other church leaders from the UK. The balance remaining is held should a further need such as this arise.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2022**

16 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<u>Restricted Income Funds:</u>			
People In Need		328	328
Building Fund	314,228	(93,968)	220,260
<u>Unrestricted Income Funds:</u>			
Designated Funds		3,733	3,733
General Funds	173,948	3,540	177,488
	<u>488,176</u>	<u>(86,367)</u>	<u>401,809</u>

17 Trustee remuneration and related party transactions

No members of the management committee received any remuneration during the year.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - £Nil).

18 Post-balance sheet events

The charity is in the process of being incorporated as a Charitable Incorporated Organisation (CIO).

BRENTWOOD VINEYARD CHURCH

England & Wales - Charity number 1015298

Accounts

Brentwood Vineyard Church
Report and Unaudited Accounts
31 March 2021

TRUEMAN BROWN
CHARTERED ACCOUNTANTS
7 FOXGLOVE ROAD
SOUTH OCKENDON
ESSEX. RM15 6EU

**Brentwood Vineyard Church
Report and accounts
Contents**

	Page
Trustees Report	1 - 4
Independent Examiner's Report	5
Statement Of Financial Activities	6
Balance Sheet	7
Notes To The Accounts	8 - 16

Brentwood Vineyard Church Trustees Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brentwood Vineyard Church
Charity registration number	1015298
Principal address	Brentwood Vineyard Church Ashwells Road Brentwood Essex. CM15 9SE
Correspondence address	Linden Shorter Avenue Shenfield Essex. CM15 8RE
The trustees	Mrs C Tufnell (Chair) Mr A Norton Ms R Kojeku
Independent examiner	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
Primary bankers	Barclays Bank Plc 75 High Street Brentwood Essex. CM14 4RP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable organisation governed by a Declaration of Trust dated 23rd May 1991, as amended 28th August 2003.

Recruitment and appointment of trustees

The existing trustees appoint any new trustees by following the provisions laid out in the Declaration Of Trust dated 23rd May 1991.

Brentwood Vineyard Church Trustees Report

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess whether they could significantly impact upon the Church's ability to fulfil its objectives.

Organisational Structure

Directions relating to the Charitable Trust are made by the Trustees in consultation with the Leadership Team. Day to day decisions on expenditure and activities are decided by the Leadership Team and the staff, with budgets set and monitored by the Trustees.

New Trustees are generally selected from the members of the Church, since this means the Trustee body is wholeheartedly involved in seeing the vision and strategy of the Church worked out in practice.

The Trustees meet regularly to review the ongoing affairs of the Church. They also meet regularly with the Leadership Team; and there is frequent communication between the two groups.

Whilst the church employs members of staff, to a considerable extent, outworking of the Church's vision, for example, praying, visiting people, public teaching and worship, is undertaken by individual members of the Church in a voluntary capacity.

The financial resources of the Church, to a very large extent, are given by the members and their private assets and equipment are regularly used in the Church's work. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

The Rev. Lukas Roos was appointed as Pastor on the 24th October 2009 and, together with his wife Amelia Roos, is responsible for the spiritual direction of the Church.

Mr and Mrs J Rose assist them in the spiritual direction of the Church.

OBJECTIVES AND ACTIVITIES

The Charitable Trust is constituted by Trust Deed and its main objects are to advance the Christian religion and provide relief to the poor and sick by such means as the Trustees consider necessary.

There has been a global Covid 19 Pandemic. This resulted in the UK government introducing legal restrictions to restrict the spread of infection in March 2020. Various restrictions have remained in force for 2020 and into 2021.

For some months the country experienced 'lock down' and BVC was unable to hold face -to - face meetings and services. During these months, short services were delivered online using our website and Facebook. Children and Young people had some sessions via Zoom. A mid-week meeting was held each Tuesday evening via Zoom.

Brentwood Vineyard Church Trustees Report

When some restrictions were lifted, in person services were held once a month. These followed the H&S Covid rules: bookings were made online so that distancing between individuals and families could be maintained, face masks had to be worn (unless exempt), hand sanitizers were provided, ventilation by keeping all doors open was maintained, and a record of all attendees was kept for 21 days.

Grants were gratefully received from Brentwood Borough Council to help offset the fall in income due to the Covid restrictions.

Fulfilling the Church's desire to reach out to the local community, the following activities have been undertaken:-

Brentwood Vineyard Church Premises

Following the refurbishment of the building in 2017, regular maintenance has continued.

Sunday Services

When allowed, the church has met on Sunday mornings at 10:30am in the Brentwood Vineyard Church building. The number of adults and children attending church on a Sunday morning averages around 50.

Mid-week Groups

Pre-March 2020, Mid-week groups for adults have continued to meet regularly. Some group also cater for young people. These groups give an excellent opportunity for friendships to grow and for more in-depth teaching and pastoral care. They also seek to reach out into the community - for example by inviting friends and neighbours to social events.

Voluntary Contributions

With the Covid restrictions, it was a hard year financially. However the Church was able to continue to meet its commitments due only to the generous support of its donors, largely but not exclusively the Church's members, and through the voluntary services they offer. The Trustees and Leaders accordingly wish to pay tribute to them for this and formally to thank them.

Overseas Giving

Donations were sent to two third world charities, both caring for children and their wider communities.

Affiliations

The Church is a member of a large network of churches – Vineyard Churches. The Church remained affiliated to the 'Evangelical Alliance' during 2020/2021. It is also a member of Churches Together in Brentwood and the Brentwood and District Evangelical Fellowship.

Other Activities

Other activities include included donating regularly to the local food bank. The contents of 18 food hampers were collected and donated to local families in need prior to Christmas.

FINANCIAL REVIEW

The charity, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in funds of £11,579 (2020 : £7,832).

Brentwood Vineyard Church Trustees Report

Reserves Policy

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

PLANS FOR FUTURE PERIODS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Mrs C Tufnell

27 January 2022

Brentwood Vineyard Church

Independent Examiner's Report On The Accounts

Report to the trustees of Brentwood Vineyard Church on the accounts for the year ended 31st March 2020 set out on pages 7 to 16.

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 section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 seeking explanations from the 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:-

1. which gives me reasonable cause that in, any material respect, the requirements:
 - . to keep accounting records in accordance with Section 130 of the Charities Act; and
 - . To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trueman Brown
Chartered Accountants
7 Foxglove Road
South Ockendon
Essex
RM15 6EU

27 January 2022

**Brentwood Vineyard Church
Statement Of Financial Activities
for the year ended 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Amended Total Funds 2020 £
Incoming Resources					
Incoming resources from generating funds:					
Voluntary Income	2	55,735	11,270	67,005	73,842
Investment Income	3	12	-	12	62
Incoming resources from charitable activities	4	-	-	-	896
Other incoming resources	5	4,424	-	4,424	3,271
Total Incoming Resources		<u>60,171</u>	<u>11,270</u>	<u>71,441</u>	78,071
Resources Expended					
Charitable Activities	6	52,372	-	52,372	62,284
Governance Costs	7	3,695	3,795	7,490	7,955
Total Resources Expended		<u>56,067</u>	<u>3,795</u>	<u>59,862</u>	70,239
Net Income For The Year		4,104	7,475	11,579	7,832
Reconciliation Of Funds					
Total Funds Brought Forward		169,100	216,777	385,877	378,045
Total Funds Carried Forward		<u>173,204</u>	<u>224,252</u>	<u>397,456</u>	385,877

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Brentwood Vineyard Church
Balance Sheet
as at 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	Amended 2020 Total £
Fixed assets					
Tangible assets	10	145,323	322,680	468,003	468,003
Current assets					
Debtors	11	14	-	14	14
Cash at bank and in hand	12	28,767	-	28,767	26,178
		<u>28,781</u>	<u>-</u>	<u>28,781</u>	<u>26,192</u>
Creditors: amounts falling due within one year	13	(900)	-	(900)	(3,783)
Net current assets		<u>27,881</u>	<u>-</u>	<u>27,881</u>	<u>22,409</u>
Total assets less current liabilities		173,204	322,680	495,884	490,412
Creditors: amounts falling due after more than one year	14	-	98,428	98,428	104,535
Net Assets		<u>173,204</u>	<u>224,252</u>	<u>397,456</u>	<u>385,877</u>
Funds					
Restricted funds	15		224,252	224,252	216,777
Unrestricted income funds	16	173,204		173,204	169,100
Total Funds		<u>173,204</u>	<u>224,252</u>	<u>397,456</u>	<u>385,877</u>

The notes on pages 8 to 15 form part of these accounts

Approved by the Trustees and signed on their behalf by:

Mrs Christine Tufnell
Trustee

Approved by the Trustees on 27 January 2022

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

Cash flow statement

The Management Committee have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. the value of services provided by volunteers has not been in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the KICKS Pre-School.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on reducing balance basis
Motor vehicles	20% on reducing balance basis

No depreciation is charged to freehold property as the property is maintained to such a standard that the residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Voluntary income

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Gifts, Tithes & Offerings	46,547	1,120	47,667	44,951
Gift Aid Tax Recovered	9,188	150	9,338	8,891
Grants Received	-	10,000	10,000	20,000
	<u>55,735</u>	<u>11,270</u>	<u>67,005</u>	<u>73,842</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

3 Investment income

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Bank Interest	12	-	12	62
	<u>12</u>	<u>-</u>	<u>12</u>	<u>62</u>

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Room Hire	-		-	520
Church Events	-		-	376
	<u>-</u>	<u>-</u>	<u>-</u>	<u>896</u>

5 Other incoming resources

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Employers Allowance	3,977		3,977	3,000
Sundry Income	447		447	271
	<u>4,424</u>	<u>-</u>	<u>4,424</u>	<u>3,271</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

6 Charitable activities

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Catering Costs	-		-	1,719
Charitable Gifts	2,691	-	2,691	2,850
Children's Work	-		-	95
Cleaning Costs	445	-	445	2,337
Licences & Subscriptions	1,548		1,548	1,507
Outreach & Alpha	-		-	260
Photocopier Costs	71		71	106
Postage & Stationery	5		5	8
Bank charges	2		2	3
Repairs & Maintenance	376	-	376	1,308
Security	-		-	192
Salaries & Wages	38,877		38,877	41,599
Pensions	825		825	944
Sundry Expenses	-		-	160
Telephone Costs	802		802	1,368
Training & Conference Costs	-		-	783
Travel & Hospitality	53		53	916
Rates	4,505		4,505	4,321
Utility Costs	2,086		2,086	1,484
Internet Costs	86		86	324
	<u>52,372</u>	<u>-</u>	<u>52,372</u>	<u>62,284</u>

7 Governance costs

	Unrestricted Funds	Restricted Funds	2021	Amended 2020
	£	£	£	£
Insurance Costs	2,795		2,795	2,953
Mortgage Interest Charges	-	3,795	3,795	4,102
Bookkeeping Fees	-		-	-
Independent Examiners Fees	900		900	900
	<u>3,695</u>	<u>3,795</u>	<u>7,490</u>	<u>7,955</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

8 Net incoming resources for the year	2021	2020
	£	£
This is stated after charging:		
Depreciation	-	-
	<hr/>	<hr/>

9 Staff costs and numbers	2021	2020
	£	£
Gross Wages & Salaries	34,900	37,601
Employers' National Insurance Costs	3,977	3,998
Pensions	825	944
	<hr/>	<hr/>
	39,702	42,543
	<hr/>	<hr/>

Employees were engaged in the following activities:

	2021	2020
	No.	No.
Activities in furtherance of the organisation's objects	1	1

No employees received emoluments in excess of £60,000 (2019 : Nil).

10 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2020	468,003	468,003
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31 March 2021	<hr/>	<hr/>
	468,003	468,003
Depreciation		
At 1 April 2020	-	-
Charge for the year	-	-
Surplus on revaluation	-	-
On disposals	-	-
At 31 March 2021	<hr/>	<hr/>
	-	-
Net book value		
At 31 March 2021	<hr/>	<hr/>
	468,003	468,003
At 31 March 2020	<hr/>	<hr/>
	468,003	468,003

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

11 Debtors

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Trade Debtors	14	-	14	14
	<u>14</u>	<u>-</u>	<u>14</u>	<u>14</u>

12 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Barclays Business Current Account	3,259	-	3,259	182
Barclays Business Premium Account	25,508	-	25,508	25,996
	<u>28,767</u>	<u>-</u>	<u>28,767</u>	<u>26,178</u>

13 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Other Taxes And Social Security Accruals	-	-	-	2,884
	900	-	900	899
	<u>900</u>	<u>-</u>	<u>900</u>	<u>3,783</u>

14 Creditors: amounts falling due after one year

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Mortgage	-	98,428	98,428	104,535
	<u>-</u>	<u>98,428</u>	<u>98,428</u>	<u>104,535</u>

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

15 Restricted funds

	People In Need £	Building Fund £	Total £
Balance At 1 April 2020	328	216,449	216,777
Incoming Resources	-	11,270	11,270
Resources Expended	-	(3,795)	(3,795)
Balance At 31 March 2021	328	223,924	224,252

Purpose of Designated Funds

People In Need

An emergency fund to assist parishioners who have fallen on hard times.

Building Fund

Planning permission has been granted for some internal alterations to be made and a small extension to be built to the property at the site of Brentwood Vineyard Church. This will provide better accommodation for the Kicks preschool, with child size toilets, and a café for the community. A new heating system, recladding the outside of the building and renewing the wiring is also planned. The fund has been set up for this purpose, with members donating and pledging to give for three years. Grants are also being applied for.

16 Unrestricted income funds

	Designated Funds		General Fund £	Total £
	Mini Bus Fund £	India & Congo Fund £		
Balance At 1 April 2020	3,133	600	165,367	169,100
Incoming Resources			60,171	60,171
Resources Expended			(56,067)	(56,067)
Transfers	-		-	-
Balance At 31 March 2021	3,133	600	169,471	173,204

Purpose of Designated Funds

Mini Bus Fund

The original amount in this fund was donated by a couple of the members for the purpose of going towards the purchase a minibus at some point in the then future. It was therefore placed in a fund of that name. However, the donors, in their letter accompanying the gift, stated that should other needs arise the trustees permitted to use this money for other purposes.

India & Congo Fund

Monies raised through a church offering in the past in order to send Pastors Lukas and Amelia Roos abroad on a mission with other church leaders from the UK. The balance remaining is held should a further need such as this arise.

**Brentwood Vineyard Church
Notes to the Financial Statements
for the year ended 31 March 2021**

17 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<u>Restricted Income Funds:</u>			
People In Need		328	328
Building Fund	322,680	(98,756)	223,924
<u>Unrestricted Income Funds:</u>			
Designated Funds		3,733	3,733
General Funds	145,323	24,148	169,471
	<u>468,003</u>	<u>(70,547)</u>	<u>397,456</u>

18 Trustee remuneration and related party transactions

No members of the management committee received any remuneration during the year.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - £Nil).