

# Southend Vineyard

Report and Accounts

Year ended 31 March 2021

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**SOUTHEND VINEYARD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>Trustees</b>	Jehan Pasangha (resigned 12 March 2021) Andrew Vincett Roger Newsham(resigned 17 September 2021) Akin Coker (resigned 17 September 2021) Lorna Stennett (resigned 1 September 2020) Grant Gooding (appointed 11 September 2020) Joao Mazive (appointed 18 December 2020) Nichola Williamson (appointed 12 March 2021) David Argent (appointed 26 November 2021)
<b>Company Secretary</b>	Catherine Wakeling
<b>Key Staff</b>	Andrew Vincett Samantha Vincett
<b>Governing Document</b>	Memorandum and Articles of Association amended November 2011
<b>Company Registration Number</b>	3060009
<b>Charity Registration Number</b>	1047393
<b>Registered Office and Principal Address</b>	The Vineyard Centre 6 Warrior Square Southend on Sea Essex SS1 2JE
<b>Independent Examiner</b>	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	CAF Bank Ltd Lloyds TSB

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# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2021**

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The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31<sup>st</sup> March 2021.

### **Structure, Governance and Management**

Southend Vineyard is a company limited by guarantee, incorporated on 23 May 1995. It is registered with the Charity Commission. The company was established under its Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### **Appointment and Induction of Trustees**

Trustees are appointed at Annual General Meetings, as set out in the Articles of Association, which provide for a minimum of three trustees. The Trustees are directors of the company. The Trustees are also responsible for the appointment of new members at the recommendation of the Senior Pastor.

New trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Articles of Association and the decision making processes and the recent performance of the charity. They meet key employees and the other trustees.

### **Risk Assessment Policy**

The Risk Assessment and Health and Safety policy is overseen by a designated trustee who reports back to Trustees' meetings with appropriate recommendations. At the end of the 2020/2021 year the trustee undertaking this role was Roger Newsham.

### **Organisational Policy**

The Trustees meet a minimum of four times a year. Sub-committees are formed as and when required. The Senior Pastor manages the day to day operations of the charity. To facilitate effective operations the Senior Pastor has delegated authority within the terms of delegation approved by the Trustees for operational matters including finance, employment and the production of policies to achieve the objectives and activities of the charity.

### **Organisation**

1. Southend Vineyard is associated to Vineyard Churches UK and Ireland (VCUKI).
  - a. The association provides pastoral care for the Senior Pastors and family, and an external reference concerning church affairs and doctrine.
  - b. Southend Vineyard gives 5% of its annual income to Vineyard Churches UK and Ireland for the furtherance of the gospel and necessary movement administrative costs.
  - c. The Senior Pastors receive oversight from experienced Vineyard pastors, for advice, pastoral support and care.
2. Southend Vineyard has a three-fold leadership structure, with some overlap between the different areas, under the overall direction of the Senior Pastors and Pastoral Staff. Each area has distinct responsibilities in order to take adequate care of each church member and produce ongoing outward ministry.
3. The overall vision and direction for the church is set by the Senior Pastors: Andrew and Samantha Vincett, with reference to the Pastoral Staff Team and Leadership Team.

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2021**

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4. The Leadership Team structure and responsibilities are as follows:

a. Trustees/Directors

- i. The Directors are responsible for the legal and financial management of the charity; for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing the financial statements the Directors are required to select suitable accounting policies and apply them consistently; make judgements that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in existence.
- ii. To advise the Senior Pastors on staffing, salaries and employment issues.
- iii. To manage the legal responsibilities of the company.

b. Small Group Leaders

- i. To provide one to one pastoral care for church members.
- ii. To help teach and train church members in the Christian religion.

c. Co-ordinators - To manage the ministry areas of the church, including

- i. Children's work
- ii. Prison visiting
- iii. Care for the poor
- iv. Worship
- v. Evangelism
- vi. Prayer
- vii. Youth work

5. Salaried staff – The year started with the following salaried staff:

- Senior Pastors
- Children's Pastor
- Bookkeeper/administrator
- Storehouse Manager (externally funded)
- Community Outreach Worker (externally funded)
- Key Worker (externally funded)
- Storehouse Operations Manager (externally funded)
- Restore Manager
- Charity Shop Manager
- Storehouse cleaner
- Women's Outreach Worker (externally funded)

## **Objectives and Activities**

The principal activity of the charity is to preach the Gospel of the Lord Jesus Christ, to build up the faith of Christian believers, to train Christian workers, to start new churches, to promote Christian education, to advance the Christian religion, to give relief of suffering to the poor and to aid social cohesion in our local community.

## **Review of activities and achievements**

No one foresaw the advent of Covid-19 when our activities suddenly took on a decidedly different twist. Lockdown restrictions came into force just before the start of the year, but fortunately we had people able to organise online Sunday services at short notice and these continued for the whole year until the end of March 2021 and on into the next financial year. There was a short period in October 2020 when we were able to meet face to face, borrowing a local night club as a venue, before having to stop again in November. We were

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2021**

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pleased to find we were able to reach a new audience online and we saw several people join the church. In August 2020 we were able to meet socially in a local park and again we saw people bringing friends. As a church we have been in the habit of having tea or coffee with doughnuts together after our morning service. As we were unable to do this, we set up a zoom call for those who wanted to chat straight after our online service. On a number of occasions we delivered doughnuts or biscuits to church members as a nod to our previous practice. We also held Sunday night zoom sessions instead of a Sunday evening meeting. Initially this was popular, but interest waned over the year as people experienced zoom fatigue.

Small groups also took on a new face. Some found it very hard to continue because of the nature of the group (the women's craft group for example), but the leaders, nevertheless, kept in touch with their group members and when we came to Mother's Day in March 2021 we delivered far more pot plants to women associated with Southend Vineyard than we would have under normal circumstances. The Alpha course, however, positively thrived on zoom, and we ran three courses during the year with greater numbers of people attending each time. Likewise, the monthly prayer meeting attracted greater attendance, possibly because people didn't have to leave their homes.

The prison ministry was curtailed because visitors were not allowed into the prison, although one of the team continued to keep in contact by writing to prisoners every week to bring encouragement and hope.

The monthly outreach to the town's sex workers initially stopped, but after consultation with the police and a thorough risk assessment it restarted in May 2020 and has continued through the year. The drop-in also restarted once it was safe to do so.

Links with the Spanish and Portuguese (Iberian) Vineyard churches continued. Although visits were unable to happen, a quarterly prayer meeting on zoom was started with people from other Vineyard churches taking part, including one of the Spanish pastors.

Initially it seemed our Storehouse outreach would have to close, but the Borough Council wanted it kept open. Of course, the way it operated had to change dramatically: the community café was closed while the food bank continued, with social distancing, hand sanitizing, face coverings and a new one-way system in place. We were also asked to provide packed lunches for those rough sleepers the Borough Council placed in bed and breakfast accommodation. This was a major operation; at its height we were preparing food for 135 people seven days a week.

Unfortunately, the Restore project had to stop temporarily due to the nature of close proximity work with trainees. We envisage this restarting early in the new financial year.

Although there was no National Leaders Conference in Nottingham in January 2021, an online National Gathering proved an exceptionally popular alternative. Far more people were able to attend it than would be the case with an 'in person' event.

Activities for children and young people also changed in unimagined ways. Alongside the online service there was a kids' zone with bible teaching, songs, and activities for primary aged children. A nano kids zoom meeting on a Sunday morning was also started further into the year to enable the Children's Pastor to have some interaction with the younger children.

The charity shop had to stop trading in March 2021 and the Shop Manager was furloughed. As soon as we were able, we reopened, although with reduced hours and days. The shop remains extremely popular, however, and volunteers have come back to help where they are able.

While it has been pursued with less vigour than in previous years, we continue to look for suitable premises for both a Sunday services venue and to accommodate the Storehouse.

Although many activities have had to change their way of operating, the pandemic also brought new opportunities. An example is when we became aware of the number of, mainly middle eastern, refugees in Southend and a new project called Morning Light was started by a church member to reach out to these and other Arabic speakers. Many friendships have been developed and substantial aid, both practical and emotional has been given.

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2021**

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### **Volunteers**

It is the belief of Southend Vineyard that all members are called to participate in the work and service of the church, all of whom are highly valued, and whilst the church employed twelve staff at the beginning of the financial year, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its mission. This is done in 'being salt and light' amongst the people they interact with every day, by praying, by visiting the sick and others in need, in being involved in training others, in public teaching and worship, and also in administration. The financial resources of the church, to a large extent, are given by the members and their private assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

One side effect of our services being online has been the lack of opportunity to volunteer on Sundays. However, it also gave opportunities for more people to take part in the service which had not been the case before. People were asked to send in a video of themselves to open the service and welcome people, and also to provide short prayers for the middle of the service. It was fascinating and lovely to see the different people taking the opportunity to contribute in their unique ways. This has continued as we have begun to meet in person again.

### **Public Benefit**

In planning the activities of the charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives.

### **Plans for 2021/2022**

We are grateful for the use of a local night club to meet in for Sunday services while our usual school hire is unavailable. We anticipate that at some time (possibly in the summer) we will be able to return to the school. As we have had a significant number of people join the church during the period of time affected by the Covid pandemic restrictions we will need to pay attention to how they are integrated as things begin to open up. One of the plans is to 'livestream' our Sunday morning service so that those who cannot attend in person can still be part of what is going on. This will mean people can watch via the website, Facebook or YouTube and the early signs are that this will be very popular. We will also be holding special events and services to welcome people back. There will no doubt be work to do to rebuild the various teams that have not been needed while we have met online. We anticipate not everyone will want to re-join their old team but we already have some new people willing to serve in this way. We are also giving serious thought to how our ministry with children goes forward, seeking to integrate them more thoroughly in our services

It seems the popular youth camp 'Dreaming the Impossible' will go ahead in person this year. The date has been switched from May to July and we anticipate taking a group to Nottingham for this event. We also plan to continue regular youth meetings both during the week and on Sundays, including adding a monthly breakfast meeting.

It was observed by many that young people (who are so familiar with tech) were not really interacting via zoom. Therefore, we plan to restart 'live' groups for older teens and 18s-30s as soon as we can, including going to the new-look Dreaming the Impossible event.

Such has been the success of Alpha online that we anticipate this will continue. We can also foresee that there will be face to face Alpha courses as well, as not everyone is happy using zoom. Throughout the lockdown many of our small groups continued online and will begin to meet again in person as the situation allows. We expect that some will be a mixture of online and face to face. As ever, we will continue to encourage people to start small groups as their time and gifts allow.

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2021**

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The Senior Pastors are nearing retirement age and they are actively looking at who will take over leading the church from them. Plans are going well for this eventuality.

We plan to reopen the community café in the Storehouse as soon as we are able. Again this will no doubt look different to how it was before the lockdown restrictions.

We will continue to develop the Storehouse and Family Storehouse and their roles in the community. We are mindful that the Storehouse building itself will be demolished in the fairly near future as part of the redevelopment of the whole area, so we will continue to look for suitable alternative premises both for church gatherings and the Storehouse.

### **Financial Review**

Total income for the year was £452,200 an increase of 22% from £371,605 in the previous year. Expenditure decreased on the prior year, by 12%, to £327,903 (2020: £368,670). Details on the changes can be found in notes three to six, on pages 13 to 14.

The charity is dependent on the voluntary donations of church members and recovered income tax. In addition, the following grants and donations were received:

#### Grants

£100,000 – The National Lottery Community Fund. Funding will continue for a further two years.

£41,472 – HARP, for Storehouse expenses.

£4,900 – The National Lottery Community Fund, to support vulnerable women during the pandemic.

£25,000 – Southend Borough Council, Covid 19 grant due to the charity shop being unable to open during the first lockdown.

£5,000 – Essex Community Foundation, for hardship relief during the pandemic.

£7,600 – Southend-on-Sea Borough Council, to contribute towards the cost of providing packed lunches for the homeless during the first lockdown. This was allocated to the 'Storehouse' restricted fund account.

£500 – Southend Association of Voluntary Services, for support with fuel and food poverty. This was allocated to the 'Storehouse' restricted fund account.

£400 – Neighbourly Limited, for food. This was allocated to the 'Storehouse Food' restricted fund account and spent in 2021/2022.

£1,000 – Southend Emergency Fund - Shared Space, to support several Romanian families in Southend.

#### Donations over £1,000

£15,100 from church members to create a Hardship Fund.

£2,575 from a church member who had been making and selling face masks to raise funds for the Storehouse.

£5,000 from The Lockett Trust for the Storehouse.

£5,000 from an individual for the Storehouse.

£1,000 from St. Michael's PCC for the Storehouse.

£4,000 from church members donating at least £1,000, for the Storehouse.

£15,115 from church members as unrestricted donations.

Southend Vineyard is grateful to all the organisations and individuals who support Southend Vineyard's work.

The church supports a Christian worker with Iris Global in Mozambique. During the year, £1,650 was donated by church members in regular support (plus Gift Aid), with an additional £197 which had been collected during Sunday services at the Storehouse. £552.50 was contributed towards the cost of flights and £988 (plus Gift Aid) was raised in our Christmas Appeal.

### **Building Fund**

Southend Vineyard aims to purchase a building when suitable premises can be identified and to that end maintains a building fund. At the end of March the restricted building fund held £104,691, with a further designated fund of £46,687.

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2021**

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### **Reserves Policy**

Southend Vineyard's Reserve Policy sets the level of reserves to be held as:

- Three months full running costs of the church
- A further three months of salary costs.

This level of reserves is designed to provide an orderly reduction in activity should income decline for any reason.

Southend Vineyard currently holds a large cash reserve, £216,901 of undesignated general funds cash at year end. The reserve is in excess of the level set above and is being maintained to assist with the purchase of new premises, when somewhere suitable is identified.

### **Investment Policy**

Under the Articles of Association, the charity has the power to make any investments which the trustees see fit.

### **Independent Examiner**

A resolution will be proposed at the Annual General Meeting that Jacob Farley of Stewardship be appointed the Independent Examiner to Southend Vineyard for the ensuing year.

### **Trustees' Responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the company will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Approval**

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Trustees and signed on their behalf by:

Date: 13 December 2021

Grant Gooding (Chairman)



**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**SOUTHEND VINEYARD**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 9 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jacob Farley ACA  
Institute of Chartered Accountants in England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 15 December 2021

**SOUTHEND VINEYARD**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations	3	153,510	290,510	444,020	328,959
Charitable activities	4	7,526	-	7,526	41,798
Investments	5	477	-	477	717
Other income		176	-	176	131
<b>Total income and endowments</b>		<u>161,689</u>	<u>290,510</u>	<u>452,200</u>	<u>371,605</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	135,503	192,401	327,903	368,670
<b>Total expenditure</b>		<u>135,503</u>	<u>192,401</u>	<u>327,903</u>	<u>368,670</u>
<b>Net income/(expenditure)</b>		<u>26,186</u>	<u>98,110</u>	<u>124,296</u>	<u>2,935</u>
<b>Transfers between funds</b>	16	3,048	(3,048)	-	-
<b>Net movement in funds</b>		<u>29,234</u>	<u>95,062</u>	<u>124,296</u>	<u>2,936</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>457,062</u>	<u>136,356</u>	<u>593,419</u>	<u>590,483</u>
<b>Total funds carried forward</b>	16	<u>486,296</u>	<u>231,418</u>	<u>717,715</u>	<u>593,419</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-20 form part of these accounts.

**SOUTHEND VINEYARD**

**BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	8	189,386	-	189,386	198,202
Social investments	9	16,260	-	16,260	16,860
		<u>205,646</u>	<u>-</u>	<u>205,646</u>	<u>215,062</u>
<b>CURRENT ASSETS</b>					
Stock	10	-	1,169	1,169	1,169
Debtors	11	7,006	108	7,114	4,807
Cash at bank and in hand	12	277,983	230,141	508,124	385,020
		<u>284,989</u>	<u>231,418</u>	<u>516,407</u>	<u>390,996</u>
<b>CREDITORS: Amounts falling due within one year</b>	13	(4,339)	-	(4,339)	(12,640)
<b>Net current assets / (liabilities)</b>		<u>280,650</u>	<u>231,418</u>	<u>512,068</u>	<u>378,356</u>
<b>Total assets less current liabilities</b>		<u>486,296</u>	<u>231,418</u>	<u>717,715</u>	<u>593,419</u>
<b>TOTAL NET ASSETS</b>		<u>486,296</u>	<u>231,418</u>	<u>717,715</u>	<u>593,419</u>
<b>FUND BALANCES</b>					
16					
Unrestricted Funds					
General funds		425,213	-	425,213	414,631
Designated funds		61,082	-	61,082	42,432
		<u>486,295</u>	<u>-</u>	<u>486,295</u>	<u>457,062</u>
Restricted Funds		-	231,418	231,418	136,356
		<u>486,296</u>	<u>231,418</u>	<u>717,715</u>	<u>593,419</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 13 December 2021 and were signed on its behalf by:

Grant Gooding (Chairman)

Company number: 3060009

Charity number: 1047393

The notes on page 11-20 form part of these accounts.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Statutory Information**

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items).

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from the charity shop, rental of premises and church events and activities.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises other ad hoc income not of the above in nature.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2 Accounting Policies (continued)**

- d) The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

- e) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

- f) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

- g) Investments

Social investments are investments where the primary motive is to further the charity's objects, not to generate an investment return. Social investments comprise welfare and concessionary loans. These are initially recognised as the amount paid and thereafter the carrying value at every balance sheet date is adjusted for repayments, interest charges and provisions for impairment if the amount owed may not be fully recoverable.

Impairment losses and losses arising on the disposal of social investments are included in the Statement of Financial Activities under the heading 'Expenditure on charitable activities'. Gains arising on the disposal of social investments are included in the Statement of Financial Activities under the heading 'Other income'. All other gains and losses on investment assets are included in the Statement of Financial Activities under the heading 'Net gains / (losses) on investments'.

- h) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

- i) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

- j) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

- k) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

- l) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

- m) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**3 Donations**

	2021	2020
	£	£
Donations of cash and similar	144,231	136,245
Donations in kind	84,000	84,000
Government Job Retention Scheme grants	-	-
Other grants receivable	194,872	83,132
Income tax recoverable	20,917	25,582
	<u>444,020</u>	<u>328,959</u>

**4 Income from charitable activities**

	2021	2020
	£	£
Charity Shop	7,426	33,809
Church retreats and events	-	1,381
Restore sales	-	515
Community outreach programs (ELF)	-	3,188
Room hire	100	2,905
	<u>7,526</u>	<u>41,798</u>

**5 Investment income**

	2021	2020
	£	£
Property letting	-	-
Bank interest	477	717
	<u>477</u>	<u>717</u>

**6 Charitable expenditure**

	2021	2020
	£	£
<b>a Costs incurred directly on specific activities</b>		
Payroll (note 7)	146,121	154,762
Ministry	14,191	41,524
New Premises	-	12,117
Charity shop	1,032	1,103
Storehouse & Essential Living Fund	30,496	20,242
Donations in kind expensed	84,000	84,000
Grants payable (note 6c)	13,672	15,109
	<u>289,512</u>	<u>328,856</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	3,600	3,600
Other	288	648
	<u>3,888</u>	<u>4,248</u>
Property costs	17,860	18,153
Depreciation	8,816	9,043
Administration	7,827	8,370
	<u>38,391</u>	<u>39,814</u>
<b>Total expenditure</b>	<u>327,903</u>	<u>368,670</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2020: £3,600); in addition the charity paid £1,172 (2020: £1,217) to Stewardship for payroll bureau and consultancy services.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6 Charitable expenditure (continued)**  
**c Grants payable**

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	8,214	4,937	13,151
Grants for the relief of poverty	-	521	521
	<u>8,214</u>	<u>5,458</u>	<u>13,672</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	10,113	4,630	14,743
Grants for the relief of poverty	-	366	366
	<u>10,113</u>	<u>4,996</u>	<u>15,109</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Vineyard Churches UK&I	7,089	8,128
Operation Mobilisation	-	-
Grants to institutions for less than £1,000 each	<u>1,125</u>	<u>1,984</u>
	<u>8,214</u>	<u>10,113</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 10 (2020: 13). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Trustees:				
Andrew Vincett	21,200	-	2,463	23,663
Roger Newsham	18,670	-	560	19,230
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	21,285	-	2,463	23,748
Other members of key management				<u>35,251</u>
				<u>101,893</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Trustees:				
Andrew Vincett	21,285	-	2,463	23,748
Roger Newsham	16,075	-	482	16,557
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	21,285	-	2,463	23,748
Other members of key management				<u>35,251</u>
				<u>99,305</u>

Andrew Vincett, served as church leader and Roger Newsham served as Operations Manager. They each received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8 Tangible fixed assets**

	Freehold Property £	Fixtures, fittings and equipment £	Leasehold Improvements £	Vehicles £	Total 2021 £
Cost					
At 1 April 2020	272,923	204,144	49,737	16,190	542,994
Additions	-	-	-	-	-
At 31 March 2021	<u>272,923</u>	<u>204,144</u>	<u>49,737</u>	<u>16,190</u>	<u>542,994</u>
Accumulated depreciation					
At 1 April 2020	80,346	203,916	49,737	10,793	344,792
Charge for the year	5,350	228	-	3,238	8,816
At 31 March 2021	<u>85,696</u>	<u>204,144</u>	<u>49,737</u>	<u>14,031</u>	<u>353,608</u>
Net book value					
At 31 March 2021	<u>187,227</u>	<u>-</u>	<u>-</u>	<u>2,159</u>	<u>189,386</u>
At 31 March 2020	<u>192,577</u>	<u>228</u>	<u>-</u>	<u>5,397</u>	<u>198,202</u>

**9 Social investments**

	Welfare loans £	Concessionary loans £	2021 £
Cost, less impairment, brought forward	660	16,200	16,860
Loans made in the year	-	-	-
Loans repaid in the year	-	(600)	(600)
Cost, less impairment, carried forward	<u>660</u>	<u>15,600</u>	<u>16,260</u>
These loans are repayable as follows:			
Within one year	660	600	1,260
After one year	-	15,000	15,000
	<u>660</u>	<u>15,600</u>	<u>16,260</u>

Social investments comprise a concessionary loan made to a charity to help it make a deposit on a building purchase. This loan is repayable by monthly instalments; it is unsecured and is interest free.

Social investments comprise a number of small welfare and concessionary loans made to individuals and charities to help meet certain needs. These loans are all interest free, unsecured and repayable over varying terms.

	Welfare loans £	Concessionary loans £	2020 £
Cost, less impairment, brought forward	1,743	16,800	18,543
Loans made in the year	-	-	-
Loans repaid in the year	(1,020)	(600)	(1,620)
Written off in the year	(63)	-	(63)
Cost, less impairment, carried forward	<u>660</u>	<u>16,200</u>	<u>16,860</u>
These loans are repayable as follows:			
Within one year	660	600	1,260
After one year	-	15,600	15,600
	<u>660</u>	<u>16,200</u>	<u>16,860</u>

**10 Stock**

	2021 £	2020 £
Donated goods for distribution to beneficiaries	1,169	1,169



**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**11 Debtors: falling due within one year**

	2021	2020
	£	£
Tax recoverable	3,914	1,631
Prepayments and accrued income	3,200	3,176
	<u>7,114</u>	<u>4,807</u>

**12 Cash at Bank and in Hand**

	2021	2020
	£	£
Cash at bank with immediate access	120,485	41,579
Notice deposits (with a term of three months or less)	387,560	343,083
Petty cash	80	358
	<u>508,124</u>	<u>385,020</u>

**13 Creditors: liabilities falling due within one year**

	2021	2020
	£	£
Taxation and social security	739	820
Accruals	3,600	4,320
Deferred income (note 14)	-	7,500
	<u>4,339</u>	<u>12,640</u>

**14 Deferred income**

Deferred income comprises the following:

	Vulnerable Women's Outreach	Community utreach officer	Restore	2021 £
Balance at the beginning of the reporting period	7,500	-	-	7,500
Amount released to income	(7,500)	-	-	(7,500)
Amount deferred in year	-	-	-	-
Balance at the end of the reporting period	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

In the previous year deferred income comprises the following:

	Vulnerable Women's Outreach	Community utreach officer	Restore	2020 £
Balance at the beginning of the reporting period	-	7,500	-	7,500
Amount released to income	-	(7,500)	-	(7,500)
Amount deferred in year	7,500	-	-	7,500
Balance at the end of the reporting period	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>

**15 Pension commitments**

During the year employer's pension contributions totalling £6,540 (2020: £6,896) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Designated - Building fund	41,950	4,737	-	-	-	46,687
Designated - Storehouse ELF	482	-	-	-	-	482
Designated Hardship Fund	-	17,850	(3,936)	-	-	13,914
	<u>42,432</u>	<u>22,587</u>	<u>(3,936)</u>	<u>-</u>	<u>-</u>	<u>61,082</u>
<i>General Unrestricted Funds</i>	414,631	139,102	(131,566)	3,048	-	425,214
	<u>414,631</u>	<u>139,102</u>	<u>(131,566)</u>	<u>3,048</u>	<u>-</u>	<u>425,214</u>
Total Unrestricted Funds	457,062	161,689	(135,503)	3,048	-	486,296
	<u>457,062</u>	<u>161,689</u>	<u>(135,503)</u>	<u>3,048</u>	<u>-</u>	<u>486,296</u>
<i>Restricted Funds</i>						
a) Alzheimer's Collection Tin	148	18	-	-	-	166
b) Storehouse fund	7,132	188,009	(85,832)	-	-	109,309
c) Storehouse Foodbags	1,169	84,000	(84,000)	-	-	1,169
d) Community Outreach Officer	-	-	-	-	-	-
e) Family Storehouse	3,245	-	(296)	-	-	2,949
f) Kids' Church	706	-	580	-	-	1,286
g) Restore	3,061	-	-	(3,048)	-	13
h) Offerings for Specific Causes	64	1,575	(1,629)	-	-	10
i) Overseas missionary partners	111	3,620	(3,697)	-	-	33
j) Vulnerable Women's Outreach	16,158	12,500	(17,004)	-	-	11,654
k) Building project	104,562	129	-	-	-	104,691
l) Morning Light	-	661	(523)	-	-	137
	<u>136,355</u>	<u>290,510</u>	<u>(192,401)</u>	<u>(3,048)</u>	<u>-</u>	<u>231,418</u>
	<u>136,355</u>	<u>290,510</u>	<u>(192,401)</u>	<u>(3,048)</u>	<u>-</u>	<u>231,418</u>
Aggregate of funds	593,418	452,200	(327,903)	-	-	717,715
	<u>593,418</u>	<u>452,200</u>	<u>(327,903)</u>	<u>-</u>	<u>-</u>	<u>717,715</u>

The transfer referred to above was made for the following reason:

In previous years when the outgoing resources of the Restore Fund was greater than the incoming resources transfers were made from the General Fund to compensate. This transfer from the Restore Fund to the General Fund adjusts for these previous transfers.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Fixed assets	205,646	-	-	205,646
Stock	-	-	1,169	1,169
Debtors	7,006	-	108	7,114
Cash at bank and in hand	216,901	61,082	230,141	508,124
Creditors falling due within one year	(4,339)	-	-	(4,339)
	<u>425,213</u>	<u>61,082</u>	<u>231,418</u>	<u>717,715</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16 Funds (continued)**

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Designated - Building fund	49,244	40,978	-	(48,272)	-	41,950
Designated - Storehouse ELF	-	3,188	(2,706)	-	-	482
	49,244	44,166	(2,706)	(48,272)	-	42,432
<i>General Unrestricted Funds</i>	461,478	138,789	(187,340)	1,704	-	414,631
Total Unrestricted Funds	510,722	182,954	(190,046)	(46,568)	-	457,062
<i>Restricted Funds</i>						
a) Alzheimer's Collection Tin	-	148	-	-	-	148
b) Storehouse fund	13,609	54,461	(60,938)	-	-	7,132
c) Storehouse Foodbags	1,169	84,000	(84,000)	-	-	1,169
d) Community Outreach Officer	-	15,000	(15,000)	-	-	-
e) Family Storehouse	4,653	-	(1,408)	-	-	3,245
f) Kids' Church	1,457	-	(751)	-	-	706
g) Restore	3,267	515	(721)	-	-	3,061
h) Offerings for Specific Causes	254	830	(1,020)	-	-	64
i) Overseas missionary partners	33	3,820	(3,742)	-	-	111
j) Vulnerable Women's Outreach	401	26,801	(11,044)	-	-	16,158
k) Building project	54,919	3,075	-	46,568	-	104,562
	79,761	188,650	(178,624)	46,568	-	136,355
Aggregate of funds	590,483	371,605	(368,670)	-	-	593,418

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Fixed assets	215,062	-	-	215,062
Stock	-	-	1,169	1,169
Debtors	4,500	-	307	4,807
Cash at bank and in hand	207,709	42,432	134,880	385,020
Creditors falling due within one year	(12,640)	-	-	(12,640)
	414,631	42,432	136,356	593,418

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16 Funds (continued)**

Designated funds

The Building Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on purchase of a property.

ELF (Essential Living Fund) is a designated fund used in line with the storehouse restricted funds but the surplus is not restricted to such projects.

Restricted funds

- a) Alzheimer's collection tin: is money given for furthering work with those suffering from Alzheimer's.
- b) Storehouse fund: a fund to provide food for low income/vulnerable individuals/ families in the area.
- c) Storehouse Foodbags
- d) Community Outreach Officer: money received and spent on the employment of an outreach worker.
- e) Family Storehouse: a fund to provide food, nappies, baby milk & support for low income families in the local community.
- f) Kids Church: a fund to provide resources for childrens' activities including staff in the Church.
- g) Restore: a furniture restoration project equipping volunteers with skills and small business knowledge.
- h) Offerings for specific causes: a fund to support specific missionary projects in various parts of the world or to offer support in areas affected by natural disasters.
- i) Overseas missionary partners: overseas missionaries supported by the Church.
- j) Vulnerable Women's Outreach: Outreach programme to engage with and help with ladies working in the sex industry in Southend.
- k) Building project: this is money donated towards the church's future intention to purchase a building. During the previous year a proposed purchase did not materialise and as a result work has been done, including obtaining legal advice, to identify whether money given to the building funds can be maintained for another future purchase or are subject to a failed appeal.
- l) Morning Light: Outreach to Syrian refugee families. Includes things like games for the children, postage, household items, glasses repair and transfers to Lebanon to provide food and essentials for family.

**17 Transactions with related parties**

During the year the charity:

- a) received donations totalling £43,800 (2020: £20,220) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid no expenses to any trustee (2020: nil); reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.
- c) John Mazive, a trustee, owns / manages Precision cleaners who clean the charity's offices. £1,930 was paid to Precision cleaners for the cleaning of the offices and the Sunday morning venue.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**18 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**SOUTHEND VINEYARD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations	3	130,922	22,587	290,510	444,020	100,721	40,978	187,260	328,959
Charitable activities	4	7,526	-	-	7,526	37,220	3,188	1,390	41,798
Investments	5	477	-	-	477	717	-	-	717
Other income		176	-	-	176	131	-	-	131
<b>Total income and endowments</b>		139,102	22,587	290,510	452,200	138,789	44,166	188,650	371,605
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	131,566	3,936	192,401	327,903	187,340	2,706	178,624	368,670
<b>Total Expenditure</b>		131,566	3,936	192,401	327,903	187,340	2,706	178,624	368,670
<b>Net income/(expenditure)</b>		7,536	18,651	98,110	124,296	(48,551)	41,459	10,026	2,935
Transfers between funds	16	3,048	-	(3,048)	-	1,704	(48,272)	46,568	-
<b>Net movement in funds</b>		10,583	18,651	95,062	124,296	(46,847)	(6,813)	56,594	2,935
<b>Reconciliation of funds:</b>									
Total funds brought forward		414,631	42,432	136,356	593,419	461,478	49,244	79,761	590,483
<b>Total funds carried forward</b>	16	425,214	61,082	231,418	717,715	414,631	42,432	136,356	593,419