

Southend Vineyard

Report and Accounts

Year ended 31 March 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SOUTHEND VINEYARD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Andrew Vincett (resigned 25 November 2022) Grant Gooding Joao Mazive Nichola Williamson David Argent (appointed 26 November 2021) Akin Coker (resigned 17 September 2021) Roger Newsham(resigned 17 September 2021) Roderick Harvey (appointed 25 November 2022)
Company Secretary	Catherine Wakeling
Key Staff	Andrew Vincett Samantha Vincett
Governing Document	Memorandum and Articles of Association amended November 2011
Company Registration Number	03060009
Charity Registration Number	1047393
Registered Office and Principal Address	The Vineyard Centre 6 Warrior Square Southend on Sea Essex SS1 2JE
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Ltd Lloyds TSB

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SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2022.

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 2021/2022 year the trustee undertaking this role was Nicky Williamson.

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.

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Report of the Trustees for the year ended 31 March 2022

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. Youth work

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

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

The year began with our Sunday services and small groups all still being held on line but with the easing of restrictions we were able to restart face to face meetings on Easter Sunday. We were generously loaned the use of the nightclub adjacent to our offices for Sunday mornings and we continued to meet there until the end of July. In August we met in a nearby dance club and at the beginning of September we returned to the school we had been using for Sunday services before Covid19.

Some small groups also went back to face to face meetings, while some stayed online. The Alpha course continued to thrive on Zoom, and we ran three courses during the year.

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Report of the Trustees for the year ended 31 March 2022

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 outreach to the town's sex workers 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 not possible, a quarterly prayer meeting on Zoom continued with people from other Vineyard churches taking part, including one of the Spanish pastors.

The Storehouse outreach continued its much needed work and by the autumn we were able to reopen the community cafe. A number of volunteers have not returned following the Covid pandemic, but many more volunteers have joined. The number of people using the Storehouse has continued to increase slowly and steadily. The Better Start team returned to the Wednesday family session in September and have continued with their Stay and Play sessions for pre-school children. During the year we began collecting items from additional local supermarkets. At Christmas we took delivery of nearly 200 Christmas presents from council workers to give out to Family Storehouse parents and their children.

The Restore project restarted with a new manager in April 2021

There was no National Leaders Conference in Nottingham during 2021/2022, but the renamed Vineyard Leaders Gathering (VLG) was rescheduled for April 2022 (so will appear in the next report) and restyled into parts A and B to enable more people to attend.

Activities for children and young people restarted slowly as initially there was no space for separate children's activities on Sunday mornings. Once we were back at the school, however, Sunday morning children's ministry restarted. The popular youth festival, Dreaming the Impossible was able to go ahead this year and a group of our young people went. As planned before the pandemic, it has extended its time and moved to the school summer holidays.

The charity shop was able to continue trading through the year, but opened for fewer hours due to reduced staffing, as a number of volunteers were unable to return.

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.

Morning Light actively assisted 18 families during the year, comprising 83 Muslim refugees and asylum seekers. The average age is 25. Some received financial help to buy food and medical items. Practical help was given in the form of befriending, linking people into a community, sourcing furniture and electrical goods, constructing and repairing household items, supplying school items and helping people travel. Being part of that culture gave opportunities to both be the gospel and talk about the gospel. Most people are Syrian and half of them only speak Arabic. Mention should be made of an Egyptian lady who gives a huge amount of assistance in this work, especially in translating.

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 nine 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 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

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Report of the Trustees for the year ended 31 March 2022

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 continued once we began 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 2022/2023

We plan to continue 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 Facebook or YouTube. Work will continue to rebuild the various teams and a number of people who have recently joined the Church have already been integrated in this way into the life of the Church.

We also plan to continue regular youth meetings both during the week and on Sundays.

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 lockdowns many of our small groups continued online, but 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.

The Senior Pastors have set their retirement date for the end of January 2023 and have identified and recruited a new Senior Pastor. He will commence work in September 2022 and there will be a five month overlap. Needless to say, we are delighted with this and look forward to the new Senior Pastor's fruitful ministry.

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 (although recent indications seem to suggest that this will still be a few years off) 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 £313,677, a decrease of £141,299 from £454,976 in the previous year. Expenditure is higher than the previous year, increasing by £42,591 to £373,270 (2021: £330,679).

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.

£10,368 – HARP, for Storehouse expenses.

£562.20 – Tesco community fund grant for the Storehouse.

Donations over £500

£2,000 from The Lockett Trust for the Storehouse.

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Report of the Trustees for the year ended 31 March 2022

£520 for the Storehouse

We received unrestricted donations of £1,580 from church members where each individual gift was at least £500.

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, £2,210 was donated by church members in regular support (plus Gift Aid), with an additional £160 which had been collected during Sunday services.

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 £96,191, as we had to return a grant of £8,500 due to our planned building purchase not being completed, with a further designated fund of £50,354.

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, £217,211 of general funds cash at year end, which was generated by the sale of former premises. 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 Sarah Crispin 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.

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Report of the Trustees for the year ended 31 March 2022

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:

Grant Gooding

Grant Gooding (Chairman)

Date: 19 December 2022

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 2022 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.

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.

Sarah Crispin

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 21 December 2022

SOUTHEND VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	88,642	202,779	291,421	446,796
Charitable activities	4	21,735	162	21,897	7,526
Investments	5	359	-	359	477
Other income		-	-	-	176
Total income and endowments		110,736	202,941	313,677	454,976
EXPENDITURE ON:					
Charitable activities	6	125,235	247,035	372,270	330,679
Raising funds	7	-	1,000	1,000	-
Total expenditure		125,235	248,035	373,270	330,679
Net income/(expenditure)		(14,499)	(45,094)	(59,593)	124,296
Transfers between funds	16	4,702	(4,702)	-	-
Net movement in funds		(9,797)	(49,796)	(59,593)	124,296
Reconciliation of funds:					
Total funds brought forward		486,296	231,418	717,715	593,419
Total funds carried forward	16	476,499	181,622	658,121	717,715

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 11-19 form part of these accounts.

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BALANCE SHEET

AS AT 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	9	181,768	-	181,768	189,386
Social investments	10	15,660	-	15,660	16,260
		<u>197,428</u>	<u>-</u>	<u>197,428</u>	<u>205,646</u>
CURRENT ASSETS					
Stock	11	-	1,218	1,218	1,169
Debtors	12	6,446	-	6,446	7,114
Cash at bank and in hand	13	281,460	180,404	461,864	508,124
		<u>287,907</u>	<u>181,622</u>	<u>469,528</u>	<u>516,407</u>
CREDITORS: Amounts falling due within one year	14	(8,836)	-	(8,836)	(4,339)
Net current assets / (liabilities)		<u>279,071</u>	<u>181,622</u>	<u>460,693</u>	<u>512,068</u>
Total assets less current liabilities		<u>476,499</u>	<u>181,622</u>	<u>658,121</u>	<u>717,715</u>
TOTAL NET ASSETS		<u>476,499</u>	<u>181,622</u>	<u>658,121</u>	<u>717,715</u>
FUND BALANCES					
16					
Unrestricted Funds					
General funds		412,250	-	412,250	425,213
Designated funds		64,249	-	64,249	61,082
		<u>476,499</u>	<u>-</u>	<u>476,499</u>	<u>486,295</u>
Restricted Funds		-	181,622	181,622	231,419
		<u>476,499</u>	<u>181,622</u>	<u>658,121</u>	<u>717,715</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 and were signed on its behalf by:

Grant Gooding

Grant Gooding (Chairman)

Date: 19 December 2022

Company number: 03060009

Charity number: 1047393

The notes on page 11-19 form part of these accounts.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

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 2022

2 Accounting Policies (continued)

Expenditure on raising funds comprises the costs incurred on a bid writer to apply for grant funding for Storehouse projects.

d)

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 2022

3 Donations

	2022	2021
	£	£
Donations of cash and similar	85,858	144,231
Donations in kind	87,549	84,000
Government Job Retention Scheme grants	-	2,776
Other grants receivable	101,868	194,872
Income tax recoverable	16,147	20,917
	<u>291,422</u>	<u>446,796</u>

4 Income from charitable activities

	2022	2021
	£	£
Charity Shop	19,529	7,426
Church retreats and events	1,705	-
Restore sales	162	-
Room hire	500	100
	<u>21,897</u>	<u>7,526</u>

5 Investment income

	2022	2021
	£	£
Bank interest	359	477
	<u>359</u>	<u>477</u>

6 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Payroll (note 8)	164,839	148,897
Ministry	26,295	14,191
New Premises	-	-
Charity shop	1,624	1,032
Storehouse & Essential Living Fund	53,493	30,496
Donations in kind expensed	87,500	84,000
Grants payable (note 6c)	9,877	13,672
	<u>343,628</u>	<u>292,288</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,120	3,600
Other	803	288
	<u>3,923</u>	<u>3,888</u>
Property costs	10,389	17,860
Depreciation	7,617	8,816
Administration	6,713	7,827
	<u>28,642</u>	<u>38,391</u>
Total expenditure	<u>372,270</u>	<u>330,679</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,120 (2021: £3,600); in addition the charity paid £1,203 (2021: £1,172) to Stewardship for payroll bureau and consultancy services.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable expenditure (continued)

c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	6,359	2,180	8,539
Grants for the relief of poverty	1,338		1,338
	<u>7,697</u>	<u>2,180</u>	<u>9,877</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2022	2021
	£	£
Vineyard Churches UK&I	5,819	7,089
Grants to institutions for less than £1,000 each	1,878	1,125
	<u>7,697</u>	<u>8,214</u>

7 Cost of raising funds

	2022	2021
	£	£
Fundraising costs	1,000	-
	<u>1,000</u>	<u>-</u>

8 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 10.5 (2021: 10). 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	2022
				£
Trustees:				
Andrew Vincett	21,285	-	2,463	23,748
Roger Newsham	1,601	-	41	1,641
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	21,285	-	2,463	23,748
Other members of key management				35,251
				<u>84,389</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

The following amounts were payable in the previous year:

	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				35,251
				<u>101,893</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.

9 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Leasehold Improvements £	Vehicles £	Total 2022 £
Cost					
At 1 April 2021	272,923	204,144	49,737	16,190	542,994
Additions					-
At 31 March 2022	<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 2021	85,696	204,144	49,737	14,031	353,608
Charge for the year	5,458			2,159	7,617
At 31 March 2022	<u>91,154</u>	<u>204,144</u>	<u>49,737</u>	<u>16,190</u>	<u>361,225</u>
Net book value					
At 31 March 2022	<u>181,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>181,768</u>
At 31 March 2021	<u>187,227</u>	<u>-</u>	<u>-</u>	<u>2,159</u>	<u>189,386</u>

10 Social investments

	Welfare loans	Concessionary loans	2022 £	2021 £
Cost, less impairment, brought forward	660	15,600	16,260	16,860
Loans made in the year	-	-	-	-
Loans repaid in the year	-	(600)	(600)	(600)
Written off in the year	-	-	-	-
Provision for impairment	-	-	-	-
Cost, less impairment, carried forward	<u>660</u>	<u>15,000</u>	<u>15,660</u>	<u>16,260</u>
These loans are repayable as follows:				
Within one year	660	600	1,260	1,260
After one year	-	14,400	14,400	15,000
	<u>660</u>	<u>15,000</u>	<u>15,660</u>	<u>16,260</u>

Social investments comprise:

a) 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.

b) a number of small welfare and concessionary loans made to individuals and charities to help meet certain needs. These loans

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

11 Stock

	2022	2021
	£	£
Donated goods for distribution to beneficiaries	1,218	1,169
	<u>1,218</u>	<u>1,169</u>

12 Debtors: falling due within one year

	2022	2021
	£	£
Tax recoverable	6,446	3,914
Prepayments and accrued income	-	3,200
	<u>6,446</u>	<u>7,114</u>

13 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	240,287	120,485
Notice deposits (with a term of three months or less)	219,541	387,560
Petty cash	2,036	80
	<u>461,864</u>	<u>508,124</u>

14 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	3,960	-
Taxation and social security	150	739
Accruals	4,726	3,600
	<u>8,836</u>	<u>4,339</u>

15 Pension commitments

During the year employer's pension contributions totalling £6,547 (2021: £6,540) were payable to defined contribution personal pension schemes. The charity's pension liability at the end of the year was £164 (2021: £nil)

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

16 Funds

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Designated - Building fund	46,687	3,667	-	-	-	50,354
Designated - Storehouse ELF	482	-	-	-	-	482
Designated Hardship Fund	13,914	-	(500)	-	-	13,414
	<u>61,082</u>	<u>3,667</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>64,249</u>
<i>General Unrestricted Funds</i>	425,214	107,069	(124,735)	4,702	-	412,250
	<u>425,214</u>	<u>107,069</u>	<u>(124,735)</u>	<u>4,702</u>	<u>-</u>	<u>412,250</u>
Total Unrestricted Funds	486,296	110,736	(125,235)	4,702	-	476,499
	<u>486,296</u>	<u>110,736</u>	<u>(125,235)</u>	<u>4,702</u>	<u>-</u>	<u>476,499</u>
<i>Restricted Funds</i>						
a) Alzheimer's Collection Tin	166	113	(200)	-	-	79
b) Storehouse fund including National Lottery funding	109,309	118,374	(155,560)	(4,867)	-	67,256
c) Storehouse Foodbags	1,169	87,549	(87,500)	-	-	1,218
d) Community Outreach Officer	0	-	-	-	-	-
e) Family Storehouse	2,949	319	(282)	-	-	2,986
f) Kids' Church	1,286	120	(62)	-	-	1,344
g) Restore	13	242	-	-	-	255
h) Offerings for Specific Causes	10	-	-	-	-	10
i) Overseas missionary partners	33	2,370	(2,180)	(135)	-	88
j) Vulnerable Women's Outreach	11,654	-	-	300	-	11,954
k) Building project	104,691	(8,500)	-	-	-	96,191
l) Morning Light	137	2,493	(2,390)	-	-	241
	<u>231,417</u>	<u>203,081</u>	<u>(248,174)</u>	<u>(4,702)</u>	<u>-</u>	<u>181,622</u>
	<u>231,417</u>	<u>203,081</u>	<u>(248,174)</u>	<u>(4,702)</u>	<u>-</u>	<u>181,622</u>
Aggregate of funds	717,714	313,817	(373,409)	-	-	658,121
	<u>717,714</u>	<u>313,817</u>	<u>(373,409)</u>	<u>-</u>	<u>-</u>	<u>658,121</u>

The transfers between general and restricted funds above all relate to restricted expenditure in the previous year which was incorrectly charged against general or a different restricted fund.

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 £	2022 £
Fixed assets	197,428	-	-	197,428
Stock	-	-	1,218	1,218
Debtors	6,446	-	-	6,446
Cash at bank and in hand	217,211	64,249	180,404	461,864
Creditors falling due within one year	(8,836)	-	-	(8,836)
	<u>412,250</u>	<u>64,249</u>	<u>181,622</u>	<u>658,121</u>
	<u>412,250</u>	<u>64,249</u>	<u>181,622</u>	<u>658,121</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

16 Funds (continued)

In the previous 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>	<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	<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 including National Lottery funding	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>
Aggregate of funds	<u>593,418</u>	<u>452,200</u>	<u>(327,903)</u>	<u>-</u>	<u>-</u>	<u>717,715</u>

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 £	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>231,419</u>	<u>717,715</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

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 support 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 £26,987 (2021: £43,800) 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 (2021: 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. £1,600 (2021:£1,930) was paid to Precision cleaners for the cleaning of the offices and the Sunday morning venue.
- d) Nichola, a trustee, and Nigel Williamson have a catering company and were paid £275 (2021: £nil) for catering for volunteers thankyou events.

Except as disclosed in note 8 '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 2022

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations	3	84,976	3,667	202,779	291,422	133,698	22,587	290,510	446,796
Charitable activities	4	21,735	-	162	21,897	7,526	-	-	7,526
Investments	5	359	-	-	359	477	-	-	477
Other income		-	-	-	-	176	-	-	176
Total income and endowments		107,069	3,667	202,941	313,677	141,878	22,587	290,510	454,976
EXPENDITURE ON:									
Charitable activities:	6	124,735	500	247,035	372,270	134,342	3,936	192,401	330,679
Raising funds	7	-	-	1,000	1,000	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Expenditure		124,735	500	248,035	373,270	134,342	3,936	192,401	330,679
Net income/(expenditure)		(17,666)	3,167	(45,094)	(59,593)	7,536	18,651	98,110	124,296
Transfers between funds	16	4,702	-	(4,702)	-	3,048	-	(3,048)	-
Net movement in funds		(12,964)	3,167	(49,796)	(59,593)	10,583	18,651	95,062	124,296
Reconciliation of funds:									
Total funds brought forward		425,214	61,082	231,418	717,715	414,631	42,432	136,356	593,419
Total funds carried forward	16	412,250	64,249	181,622	658,121	425,214	61,082	231,418	717,715