

# Southend Vineyard

Report and Accounts  
Year ended 31 March 2023

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 2023**

**Trustees**

Andrew Vincett (resigned 25 November 2022)  
Grant Gooding (resigned 24 November 2023)  
Joao Mazive  
Nichola Williamson  
David Argent  
Roderick Harvey (appointed 25 November 2022)  
James Charles Dunlop (appointed 31 January 2023)

**Company Secretary**

Catherine Wakeling

**Key Staff**

Andrew Vincett (until January 2023)  
Samantha Vincett (until January 2023)  
Roderick Harvey (from November 2022)  
Claire Norman  
Issac Messinger (from October 2023)

**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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## **Report of the Trustees for the year ended 31 March 2023**

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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 2023.

### **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 2022/2023 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 Pastor 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 Pastor: Roderick Harvey, with reference to the Pastoral Staff Team and Leadership Team.

## **Report of the Trustees for the year ended 31 March 2023**

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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. Youth work

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

- Senior Pastors
- Children's Pastor
- Bookkeeper
- Storehouse Manager (externally funded)
- Storehouse Data Administrator (externally funded)
- Storehouse Worker (externally funded)
- Restore Manager
- Charity Shop Manager
- Women's Outreach Worker (externally funded)
- Administrator
- Storehouse driver and general worker

### **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 new Senior Pastor (Rod Harvey) started in September 2022, with a five month overlap with the existing Senior Pastors (Andy and Sam Vincett) who retired at the end of January 2023. This transition was helpful and worked well, enabling a good continuity to occur within the church. Sunday services continued meeting every week at Prince Avenue school. Some small groups met face to face, while others continued online. We ran a six-week Easter course at Easter time, using the charity shop for outreach. The prison ministry started again, taking services once a month at Chelmsford Prison. The outreach to the town's sex workers continued through the year with a drop-in at the offices. Links with the Spanish and Portuguese (Iberian) Vineyard churches continued.

### **Report of the Trustees for the year ended 31 March 2023**

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The Storehouse outreach continued its much needed work, giving out food bags and providing a safe, calm, supportive environment in the community cafe. The number of people using the Storehouse has continued to increase slowly and steadily. The Better Start team continued to attend Wednesday's Family Storehouse with their Stay and Play sessions for pre-school children. Detecting signs of modern-day slavery training was carried out in May with staff and volunteers at the Storehouse due to awareness of service users possibly being involved.

The charity shop continued trading, but only opening for 16 hours a week due to reduced numbers of volunteers. The Restore project provided support and skill development for several service users. Due to the increase in costs, lack of funding and unsuitability of the premises, however, this project closed during March and April 2023 when a vast amount of furniture was distributed.

A variety of events occurred through the year. These included twelve leaders going to Vineyard Churches National Leaders Gathering (VLG) in April 2022. We had an annual celebration of Compassion UK, where as a church we sponsored a further three children. A celebration of the Queen's platinum jubilee was held in June, then baptisms at the beach in July. Young people attended the Dreaming the Impossible event in Nottingham and a successful picnic in Priory Park in August introduced the church to new people.

Morning Light actively assisted a large number of families during the year, including refugees and asylum seekers. Some received financial help to buy food and medical items and used the Storehouse and Charity shop for food and clothing. 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.

#### **Volunteers**

It is the belief of Southend Vineyard that all members are called to participate in the work and service of the God, all of whom are highly valued. Whilst the church employed ten staff, covering eleven posts 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, visiting the sick and others in need, in being involved in training others, in public teaching and worship, and in administration. The financial resources of the church are largely given by the members and their private assets and 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.

#### **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 2023/2024**

With the new Senior Pastor in post, we will be evaluating the activities and aims of Southend Vineyard, listening to where God is leading us a church. It is essential to build the leadership team and identify and equip people to expand the work.

It is planned to develop the youth leadership team and provide regular activities and meetings to support, nurture and equip young people, both in the week and on Sundays.

There is an ongoing desire to be able to have our own premises for our Sunday meetings in a more central location in Southend due to the large number of people we work with there.

## **Report of the Trustees for the year ended 31 March 2023**

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We will continue to develop the Storehouse and Family Storehouse and their roles in the community, expanding our partnerships with other organisations both in Southend and wider afield.

### **Financial Review**

Total income for the year was £362,283, an increase of £48,606 from £313,677 in the previous year. Expenditure has also increased from the prior year to £421,934 (2022: £373,270).

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

SAVS grant (community investment board) of £23,595 awarded over three years, with £7,865 for year one (April 2022- March 2023) received on 3 May 2022.

Lottery Funding of £90,000 was received.

#### Donations over £500

£3,000 from The Lockett Trust for the Storehouse.  
£500 for the Storehouse from Eastwoodbury lodge freemasons.  
£500 for the Storehouse from MCF freemasons.  
£500 for the Storehouse from Skipton Building Society.

We received unrestricted donations of £6,000 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, £13,335 was donated by church members in regular support (plus Gift Aid) and £10,900 was given for a house building project. £500 was contributed towards the cost of a visa.

### **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 £91,191, with a further designated fund of £52,154.

### **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, £278,897 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.

## **Report of the Trustees for the year ended 31 March 2023**

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### **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;
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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:

*James Dunlop*

James Dunlop (Chairman)

Date: 19 December 2023

## 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 2023 on pages 8 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

#### **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: 19 December 2023



**SOUTHEND VINEYARD**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations	3	103,911	225,098	329,008	291,422
Charitable activities	4	21,471	-	21,471	21,897
Investments	5	1,539	-	1,539	359
Other income	6	10,129	137	10,266	-
<b>Total income and endowments</b>		<b>137,050</b>	<b>225,235</b>	<b>362,284</b>	<b>313,677</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	145,017	276,917	421,934	372,270
Raising funds	8	-	-	-	1,000
<b>Total expenditure</b>		<b>145,017</b>	<b>276,917</b>	<b>421,934</b>	<b>373,270</b>
<b>Net income/(expenditure)</b>		<b>(7,967)</b>	<b>(51,682)</b>	<b>(59,649)</b>	<b>(59,593)</b>
<b>Transfers between funds</b>	17	-	-	-	-
<b>Net movement in funds</b>		<b>(7,967)</b>	<b>(51,682)</b>	<b>(59,649)</b>	<b>(59,593)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		476,499	181,623	658,122	717,715
<b>Total funds carried forward</b>	17	<b>468,532</b>	<b>129,941</b>	<b>598,473</b>	<b>658,121</b>

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 10-19 form part of these accounts.

**SOUTHEND VINEYARD**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	10	176,310	-	176,310	181,768
Social investments	11	14,400	-	14,400	15,660
		<u>190,710</u>	<u>-</u>	<u>190,710</u>	<u>197,428</u>
<b>CURRENT ASSETS</b>					
Stock	12	-	1,192	1,192	1,218
Debtors	13	1,796	-	1,796	6,446
Cash at bank and in hand	14	278,896	128,749	407,645	461,864
		<u>280,692</u>	<u>129,941</u>	<u>410,632</u>	<u>469,528</u>
<b>CREDITORS: Amounts falling due within one year</b>	15	(2,869)	-	(2,869)	(8,836)
<b>Net current assets / (liabilities)</b>		<u>277,822</u>	<u>129,941</u>	<u>407,763</u>	<u>460,693</u>
<b>Total assets less current liabilities</b>		<u>468,532</u>	<u>129,941</u>	<u>598,473</u>	<u>658,121</u>
<b>TOTAL NET ASSETS</b>		<u>468,532</u>	<u>129,941</u>	<u>598,473</u>	<u>658,121</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	17				
General funds		394,803	-	394,803	412,250
Designated funds		73,729	-	73,729	64,249
		<u>468,532</u>	<u>-</u>	<u>468,532</u>	<u>476,499</u>
Restricted Funds		-	129,941	129,941	181,622
		<u>468,532</u>	<u>129,941</u>	<u>598,473</u>	<u>658,121</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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:

*James Dunlop*

James Dunlop (Chair)

Date: 19 December 2023

Company number: 03060009

Charity number: 1047393

The notes on page 10-19 form part of these accounts.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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. 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 including sale of fixed assets and insurance claims.

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 2023**

**2 Accounting Policies (continued)**

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

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.

d) 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.

e) 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.

f) 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'.

g) Stocks

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

h) 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.

i) 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.

j) 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).

k) 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.

l) 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 2023**

**3 Donations**

	2023	2022
	£	£
Donations of cash and similar	107,495	85,858
Donations in kind	98,566	87,549
Other grants receivable	97,865	101,868
Income tax recoverable	25,083	16,147
	<u>329,009</u>	<u>291,422</u>

**4 Income from charitable activities**

	2023	2022
	£	£
Charity Shop	20,385	19,529
Church retreats and events	(124)	1,705
Restore sales	-	162
Room hire	1,210	500
	<u>21,471</u>	<u>21,897</u>

**5 Investment income**

	2023	2022
	£	£
Bank interest	1,539	359
	<u>1,539</u>	<u>359</u>

**6 Other income**

	2023	2022
	£	£
Gains on disposal of:		
tangible fixed assets	137	-
Insurance claim	10,129	-
	<u>10,266</u>	<u>-</u>

**7 Charitable expenditure**

	2023	2022
	£	£
<b>a Costs incurred directly on specific activities</b>		
Payroll (note 9)	197,662	164,839
Ministry costs	32,555	26,295
Other projects excluding salaries:		
Charity shop	5,894	1,624
Storehouse	33,820	49,713
Vulnerable women's outreach	1,101	3,780
Donations in kind expensed	98,592	87,500
Grants payable (note 7c)	24,094	9,877
	<u>393,719</u>	<u>343,628</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Charitable expenditure (cont.)**

**b Costs incurred on support & administration**

Governance costs		
Independent examiner's fee	3,480	3,120
Other	522	803
	<u>4,002</u>	<u>3,923</u>
Property costs	10,221	10,389
Depreciation	5,458	7,617
Administration	8,533	6,713
	<u>28,215</u>	<u>28,642</u>
<b>Total expenditure</b>	<u><u>421,934</u></u>	<u><u>372,270</u></u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,480 (2023: £3,120); in addition the charity paid £1,286 (2023: £1,203) to Stewardship for payroll bureau and consultancy services.

**c Grants payable**

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	5,623	18,160	23,783
Grants for the relief of poverty	311		311
	<u>5,934</u>	<u>18,160</u>	<u>24,094</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2023 £	2022 £
Vineyard Churches UK&I	5,148	5,819
Grants to institutions for less than £1,000 each	786	1,878
	<u>5,934</u>	<u>7,697</u>

**8 Cost of raising funds**

	2023 £	2022 £
Fundraising costs	-	1,000
	<u>-</u>	<u>1,000</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 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 11.6 (2023: 10.5). 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	2023 £
Trustees:				
Andrew Vincett	17,675	-	2,053	19,728
Roderick Harvey	13,333	-	400	13,733
Nichola Williamson	22,000	-	660	22,660
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	17,675	-	2,053	19,728
Other members of key management	8,009	-	-	8,009
				<u>83,858</u>

The following amounts were payable in the previous year:

	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>

Andrew Vincett & Roderick Harvey served as church leaders and Nichola Williamson served as Storehouse 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.

**10 Tangible fixed assets**

	Freehold Property £	Fixtures, fittings and equipment £	Leasehold Improvements £	Vehicles £	Total 2023 £
Cost					
At 1 April 2022	272,923	204,144	49,737	16,190	542,994
Additions	-	-	-	-	-
At 31 March 2023	<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 2022	91,154	204,144	49,737	16,190	361,225
Charge for the year	5,458	-	-	-	5,458
At 31 March 2023	<u>85,696</u>	<u>204,144</u>	<u>49,737</u>	<u>14,031</u>	<u>366,684</u>
Net book value					
At 31 March 2023	<u>187,227</u>	<u>-</u>	<u>-</u>	<u>2,159</u>	<u>176,310</u>
At 31 March 2022	<u>181,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>181,768</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Social investments**

	Welfare loans	Concessionary loans	2023 £	2022 £
Cost, less impairment, brought forward	660	15,000	15,660	16,260
Loans repaid in the year	-	(600)	(600)	(600)
Written off in the year	(660)	-	(660)	-
Cost, less impairment, carried forward	<u>-</u>	<u>14,400</u>	<u>14,400</u>	<u>15,660</u>
These loans are repayable as follows:				
Within one year	-	600	600	1,260
After one year	-	13,800	13,800	14,400
	<u>-</u>	<u>14,400</u>	<u>14,400</u>	<u>15,660</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 were made to individuals and charities to help meet certain needs. These loans were all interest free, unsecured and repayable over varying terms. The remaining amounts of 3 loans were written off during the year.

**12 Stock**

	2023 £	2022 £
Donated goods for distribution to beneficiaries	1,192	1,218
	<u>1,192</u>	<u>1,218</u>

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

	2023 £	2022 £
Tax recoverable	1,531	6,446
Other debtors	265	-
	<u>1,796</u>	<u>6,446</u>

**14 Cash at Bank and in Hand**

	2023 £	2022 £
Cash at bank with immediate access	214,703	240,287
Notice deposits (with a term of three months or less)	190,428	219,541
Petty cash	2,513	2,036
	<u>407,645</u>	<u>461,864</u>

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

	2023 £	2022 £
Trade creditors	-	3,960
Taxation and social security	-	150
Accruals	2,869	4,726
	<u>2,869</u>	<u>8,836</u>



**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Pension commitments**

During the year employer's pension contributions totalling £7,532 (2022: £6,547) were payable to defined contribution personal pension schemes. The charity's pension liability at the end of the year was £102 (2022: £164)

**17 Funds**

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Designated - Building fund	50,354	1,800	-	-	-	52,154
Designated - Storehouse ELF	482	-	(482)	-	-	-
Designated Hardship Fund	13,414	-	(1,289)	-	-	12,125
Designated Van Fund	-	10,229	(779)	-	-	9,450
	<u>64,249</u>	<u>12,029</u>	<u>(2,550)</u>	<u>-</u>	<u>-</u>	<u>73,729</u>
<i>General Unrestricted Funds</i>	<u>412,250</u>	<u>125,020</u>	<u>(142,467)</u>	<u>-</u>	<u>-</u>	<u>394,803</u>
Total Unrestricted Funds	<u>476,499</u>	<u>137,049</u>	<u>(145,017)</u>	<u>-</u>	<u>-</u>	<u>468,532</u>
<i>Restricted Funds</i>						
a) Alzheimer's Collection Tin	79	61	(140)	-	-	-
b) Storehouse fund including National Lottery funding	67,256	102,574	(143,455)	(4,847)	-	21,528
c) Storehouse Foodbags	1,218	98,566	(98,592)	-	-	1,192
d) Community Outreach Officer	-	-	-	-	-	-
e) Family Storehouse	2,986	140	(279)	-	-	2,846
f) Kids' Church	1,344	-	(1,122)	-	-	223
g) Restore	255	157	(275)	-	-	137
h) Offerings for Specific Causes	10	-	-	-	-	10
i) Overseas missionary partners	88	13,355	(18,160)	5,000	-	283
j) Vulnerable Women's Outreach	11,954	5,659	(11,702)	4,847	-	10,758
k) Building project	96,191	-	-	(5,000)	-	91,191
l) Morning Light	241	4,723	(3,192)	-	-	1,771
	<u>181,622</u>	<u>225,235</u>	<u>(276,917)</u>	<u>-</u>	<u>-</u>	<u>129,941</u>
Aggregate of funds	<u>658,121</u>	<u>362,284</u>	<u>(421,934)</u>	<u>-</u>	<u>-</u>	<u>598,473</u>

The transfers referred to above were made for the following reasons:

- a) To move Lottery Funding for Vulnerable Women's Outreach from the Storehouse Fund to the Vulnerable Women's Outreach fund so that expenditure could be tracked more easily.
- b) From the Building project fund to the Overseas missionary partners fund in response to a request from the original donor due to a specific appeal by a mission partner for a building project overseas.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17 Funds (continued)**

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>		Restricted funds	2023
	General funds	Designated funds	funds	
	£	£	£	£
Fixed assets	190,710	-	-	190,710
Stock	-	-	1,192	1,192
Debtors	1,796	-	-	1,796
Cash at bank and in hand	205,167	73,729	128,749	407,645
Creditors falling due within one year	(2,869)	-	-	(2,869)
	<u>394,803</u>	<u>73,729</u>	<u>129,941</u>	<u>598,473</u>

In the previous 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	-	-	-	-	-	-
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>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17 Funds (continued)**

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

	<u>Unrestricted Funds</u>		Restricted	
	General	Designated	funds	2022
	funds	funds	funds	
	£	£	£	£
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>

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.

The Hardship Fund is a designated fund to be used to relieve hardship for those in need.

The Van Fund is designated to the costs of running a van for the foodbank.

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.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Transactions with related parties**

During the year the charity:

- a) received donations totalling £41,613 (2022: £26,987) 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 (2022: 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. £1,846 (2022:£1,600) 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 £335 (2022: £275) for catering for volunteers thankyou events.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**19 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 2023**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2023	2023	2023	2023	2022	2022	2022	2022
		£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations	3	102,011	1,900	225,098	329,009	84,976	3,667	202,779	291,422
Charitable activities	4	21,471	-	-	21,471	21,735	-	162	21,897
Investments	5	1,539	-	-	1,539	359	-	-	359
Other income	6	-	10,129	137	10,266	-	-	-	-
Total income and endowments		125,020	12,029	225,235	362,285	107,069	3,667	202,941	313,677
EXPENDITURE ON:									
Charitable activities:	7	142,467	2,550	276,917	421,934	124,735	500	247,035	372,270
Raising funds	8	-	-	-	-	-	-	1,000	1,000
Total Expenditure		142,467	2,550	276,917	421,934	124,735	500	248,035	373,270
Net income/(expenditure)		(17,447)	9,480	(51,682)	(59,649)	(17,666)	3,167	(45,094)	(59,593)
Transfers between funds	17	-	-	-	-	4,702	-	(4,702)	-
Net movement in funds		(17,447)	9,480	(51,682)	(59,649)	(12,964)	3,167	(49,796)	(59,593)
Reconciliation of funds:									
Total funds brought forward		412,250	64,249	181,623	658,121	425,214	61,082	231,418	717,715
Total funds carried forward	17	394,803	73,729	129,941	598,473	412,250	64,249	181,623	658,121