

# Southend Vineyard

Report and Accounts  
Year ended 31 March 2024

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 2024**

<b>Trustees</b>	Grant Gooding (resigned 24 November 2023) Joao Mazive Nichola Williamson (resigned 23 January 2024) David Argent Roderick Harvey James Charles Dunlop Paul Norman (appointed 17 May 2024) Adekemi Olabisi Coker (appointed 12 July 2024)
<b>Company Secretary</b>	Catherine Wakeling
<b>Key Staff</b>	Roderick Harvey Claire Norman
<b>Governing Document</b>	Memorandum and Articles of Association amended November 2011
<b>Company Registration Number</b>	03060009
<b>Charity Registration Number</b>	1047393
<b>Registered Office and Principal Address</b>	The Vineyard Centre 6 Warrior Square Southend on Sea Essex SS1 2JE
<b>Independent Examiner</b>	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	CAF Bank Ltd Lloyds TSB

<b>Contents</b>	<b>Page</b>
Company Information	1
Trustees' Annual Report	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-21
Detailed SOFA with comparatives	22

## **Report of Southend Vineyard's Trustees for the year ended 31 March 2024**

The Trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

### **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.

The Trustees consider they comply with Charity Commission guidance and company regulations. Through the planning, and rigorous review systems in place, we meet legal requirements and maintain a wide number of processes, policies, and safeguarding practices, which ensure the effective running of Southend Vineyard.

### **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. For most of the 2023/2024 year the Trustee undertaking this role was Nicky Williamson.

### **Organisational Policy**

The Articles of Association provide for a minimum of three trustees. They meet at least four times a year and additional meetings are held when required. Sub-committees are formed as and when needed. 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 affiliated to Vineyard Churches UK and Ireland (VCUKI). The Senior Pastor is licensed to use the 'Vineyard' name by signing the Charity's Trademark Deed of License and agreeing to abide by the terms of their By-laws.

- 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.

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.

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.
- 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

## **Staffing**

Within the reporting period of 2023/2024 the following staff were employed:

Senior Pastor  
Assistant Pastor – Children  
Youth Pastor (from 9 October 2023)  
Bookkeeper & Administrator  
Charity Shop Manager (until 30 November 2023)  
The Bridge Front of House Worker (from 21 February 2024)  
Storehouse Manager (until 19 January 2024)  
Women's Outreach Manager (and Acting Storehouse Manager)  
Storehouse Database Administrator

Storehouse Driver (from 12 February 2024)  
Storehouse Worker (until 28 March 2024)

### **Key Volunteers**

Volunteers are essential at Southend Vineyard, where they lead and support in every area of Southend Vineyard's activities. Within the reporting period, key volunteers were the Assistant Pastor and Safeguarding Lead, the Operations Manager from August 2023 and the Outreach Pastor.

### **Objectives and activities (as found in the charity's governing document)**

#### **1. To advance the Christian faith and further Christian or secular education:**

Southend Vineyard's vision statement describes it as a 'Community transformed by Jesus to bring life and hope to Southend.' Through a wide range of activities and events we are seeing people transformed by Jesus and their lives significantly enriched and deepened, which is encouraging and exciting.

The church's main opportunity to join together is on Sunday mornings at Prince Avenue School. It is in these collective times that we seek to worship God, encounter Jesus and be transformed by Him. These times are precious and very important for the shaping of the church into the people we believe we are called to be. It is also an important time for newcomers wishing to come and understand more about Southend Vineyard. The talk during these services is streamed online through both YouTube and Facebook. As a church we have a wide number of small groups, worship evenings etc where people can connect more deeply within the week.

Once a month throughout the year, we go onto the streets giving out gifts, leaflets and offering to pray with people, listen to them and support them. During these times we hope they will encounter the living God for themselves.

At the end of November 2023, the charity shop was closed and converted into a space we named The Bridge. This increased our ability to connect with those in the church and the wider community. A wide variety of activities take place there, including bereavement support, a drop-in, youth clubs, bible study groups, nightclub outreach, partnership meetings, crafty ladies group etc. This has been a great way of connecting with people and has generated a lot of excitement within the church. We sell a number of Christian books and give out a variety of leaflets, books and products.

One major opportunity opening The Bridge has created, is to work with the youth in the town. It gives them a safe, supportive, fun place to come where they can build positive relationships with adults and other young people. A partnership with the YMCA developed and we run two youth groups together. Other partnerships are being explored.

The church baptised seven people in the sea this year. We also ran an Alpha group where people could explore the Christian faith in greater detail. Fun events during the year included a picnic in the park, a volunteers thank you evening, kids and youth events, Christmas parties in small groups, and social activities in the offices.

Southend Vineyard ran a project called Restore which upcycled and sold several types of furniture. This project trained individuals who needed support in developing practical skills

whilst they also struggled with various life difficulties. Due to a lack of finances and wanting to invest in other areas, this project closed in April.

## **2. To relieve sickness and financial hardship, promoting good health, assisting in social welfare to improve conditions of life:**

The Storehouse is Southend Vineyard's major project. This is a community cafe providing a safe welcoming caring environment with hot food and drinks. It is open to anybody in need and runs six sessions for over 350 people every week. 98% of these individuals also receive a food bag, which provides significant support for them and their families. The Storehouse's location is in the top 3.5% of the most deprived areas in England. It caters for families, asylum seekers, the homeless, those in poverty, people living with mental health problems and those living with addiction problems. The Storehouse has a variety of organisations in Southend which it partners with, including Southend City Council, Swan Housing, NHS mental Health Services, Essex Police, the Probation Service, Aspirations, Achievement Through Football (ATF) and Project 49 among others. Events taking place at the Storehouse during the year included Christmas meals, Santa's grotto, Queensway Estate working party and family events.

Southend Vineyard also employs a Vulnerable Women's Outreach Worker who partners with Aspirations in Southend to support women on the street. Several individuals have been helped through this project.

## **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 2024/2025**

As a church we are exploring other provisions and opportunities to help those in our community practically, emotionally and spiritually while maintaining what we believe we are called to do. Areas we are wanting to develop further include, freedom from addictions, youth, outreach, worship, families and discipleship. We hope that we will be able to meet on Sunday mornings in Southend in the near future, so it is easier for those we support to come along.

## Financial Review

Total income for the year was £278,635, a decrease of £83,650 from £362,285 in the previous year. Expenditure has also decreased from the prior year to £348,544 (2023: £421,934).

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

£7,865 for the second year (April 2023- March 2024) of a Southend Association of Voluntary Services grant (community investment board) to the Storehouse of £23,595 awarded over three years.

£27,000 from Ocado for the Storehouse.

£2,500 from Fowler Smith and Jones Trust for the Storehouse.

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

£4,000 from the Southend Association of Voluntary Service for the Storehouse to purchase food.

£22,500 from the Police, Fire and Crime Commissioner for youth outreach (to begin on 1 April 2024).

### Donations over £500

£500 from the Lion's Club for the Storehouse.

£500 from an individual for the Storehouse.

£983 from Love Southend for the Storehouse vehicle fund.

£1,100 from an individual for the Youth Pastor's salary.

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

The church supported a Christian worker with Iris Global in Mozambique. During the year, £1,240 was donated by church members in regular support (plus Gift Aid).

## **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 £42,364.

## **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, £224,402 of unrestricted 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 trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of 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 these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

## **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 (Dec 2, 2024 23:59 GMT)

James Dunlop (Chair)

Date: Dec 2, 2024

## 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 2024 on pages 9 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

#### 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 (Dec 9, 2024 08:30 GMT)

Sarah Crispin ACA  
Institute of Chartered Accountants in England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Dec 9, 2024

**SOUTHEND VINEYARD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations	3	99,572	151,178	250,750	329,008
Charitable activities	4	17,133	4,673	21,806	21,471
Investments	5	4,958	-	4,958	1,539
Other income	6	983	137	1,120	10,266
<b>Total income and endowments</b>		<b>122,646</b>	<b>155,988</b>	<b>278,635</b>	<b>362,285</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	152,022	196,522	348,544	421,934
<b>Total expenditure</b>		<b>152,022</b>	<b>196,522</b>	<b>348,544</b>	<b>421,934</b>
<b>Net income/(expenditure)</b>		<b>(29,375)</b>	<b>(40,534)</b>	<b>(69,909)</b>	<b>(59,649)</b>
<b>Transfers between funds</b>	16	<b>(29,812)</b>	<b>29,812</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(59,187)</b>	<b>(10,722)</b>	<b>(69,909)</b>	<b>(59,649)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		468,532	129,941	598,473	658,121
<b>Total funds carried forward</b>	16	<b>409,345</b>	<b>119,218</b>	<b>528,563</b>	<b>598,473</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 12-21 form part of these accounts.

**SOUTHEND VINEYARD**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>					
Tangible assets	9	170,851	-	170,851	176,310
Social investments	10	13,750	-	13,750	14,400
		<u>184,601</u>	<u>-</u>	<u>184,601</u>	<u>190,710</u>
<b>CURRENT ASSETS</b>					
Stock	11	-	1,563	1,563	1,192
Debtors	12	5,835	-	5,835	1,796
Cash at bank and in hand	13	224,400	117,655	342,055	407,645
		<u>230,235</u>	<u>119,218</u>	<u>349,453</u>	<u>410,632</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	(5,491)	-	(5,491)	(2,869)
<b>Net current assets / (liabilities)</b>		<u>224,744</u>	<u>119,218</u>	<u>343,961</u>	<u>407,763</u>
<b>Total assets less current liabilities</b>		<u>409,345</u>	<u>119,218</u>	<u>528,563</u>	<u>598,473</u>
<b>TOTAL NET ASSETS</b>		<u>409,345</u>	<u>119,218</u>	<u>528,563</u>	<u>598,473</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	16				
General funds		352,176	-	352,176	394,803
Designated funds		57,169	-	57,169	73,729
		<u>409,345</u>	<u>-</u>	<u>409,345</u>	<u>468,532</u>
Restricted Funds		<u>-</u>	<u>119,218</u>	<u>119,218</u>	<u>129,941</u>
		<u>409,345</u>	<u>119,218</u>	<u>528,563</u>	<u>598,473</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 (Dec 2, 2024 23:49 GMT)

James Dunlop (Chair)

Dec 2, 2024

Date

Company number: 03060009

Charity number: 1047393

The notes on page 12-21 form part of these accounts.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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 2024**

**2 Accounting Policies (continued)**

The cost of raising funds is not significant and has not been separately disclosed

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

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 2024**

**3 Donations**

	2024	2023
	£	£
Donations of cash and similar	97,032	107,495
Donations in kind (3a)	68,734	98,566
Other grants receivable	65,865	97,865
Income tax recoverable	19,120	25,083
	<u>250,750</u>	<u>329,009</u>

**a** Donations in kind comprise the following:

	2024	2023
	£	£
Goods donated for:		
Distribution to beneficiaries	67,536	98,566
For use by the charity	1,198	-
	<u>68,734</u>	<u>98,566</u>

Goods donated for distribution to beneficiaries consists for food donations to the Storehouse. Goods donated for use by the charity represents the donation of CCTV cameras for use at the Storehouse.

**4 Income from charitable activities**

	2024	2023
	£	£
Charity Shop	15,509	20,385
Church retreats and events	295	(124)
Room hire	6,003	1,210
	<u>21,806</u>	<u>21,471</u>

**5 Investment income**

	2024	2023
	£	£
Bank interest	4,958	1,539
	<u>4,958</u>	<u>1,539</u>

**6 Other income**

	2024	2023
	£	£
Gains on disposal of tangible fixed assets	137	137
Insurance claim	983	10,129
	<u>1,120</u>	<u>10,266</u>

**7 Charitable expenditure**

**a Costs incurred directly on specific activities**

	2024	2023
	£	£
Staff costs (note 8)	175,016	197,662
Ministry costs	32,003	32,555
Other projects excluding salaries:		
Charity shop	3,495	5,894
Storehouse	34,056	33,820
Vulnerable women's outreach	889	1,101
Donations in kind expensed	68,363	98,592
Grants payable (note 7c)	6,417	24,094
	<u>320,238</u>	<u>393,719</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Charitable expenditure (cont.)**

**b Costs incurred on support & administration**

Governance costs		
Independent examiner's fee	3,540	3,480
Other	1,672	522
	<u>5,212</u>	<u>4,002</u>
Property costs	9,830	10,221
Depreciation	5,458	5,458
Administration	7,805	8,533
	<u>28,305</u>	<u>28,215</u>
<b>Total expenditure</b>	<u>348,544</u>	<u>421,934</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,540 (2023: £3,480); in addition the charity paid £1,195 (2023: £1,286) to Stewardship for payroll bureau and consultancy services.

**c Grants payable**

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	4,640	1,585	6,225
Grants for the relief of poverty	193		193
	<u>4,832</u>	<u>1,585</u>	<u>6,417</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2024 £	2023 £
Vineyard Churches UK&I	4,400	5,148
Grants to institutions for less than £1,000 each	433	786
	<u>4,832</u>	<u>5,934</u>



**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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 8.7 (2023: 11.6). 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	2024 £
Trustees:				
Roderick Harvey	33,808	-	1,014	34,822
Nichola Williamson	22,609	3,000	618	26,227
Other members of key management	9,558	-	115	9,673
				<u>70,722</u>

The following amounts were payable in the previous year:

	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>

Roderick Harvey served as a church leader 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.

Payroll costs included redundancy and termination payments totalling £4,954 (2023: £nil) and comprise statutory payments and ex-gratia payments where this was considered appropriate. Redundancy and termination payments are charged when the liability or obligation arises.

**9 Tangible fixed assets**

	Freehold Property £	Fixtures, fittings and equipment £	Leasehold Improvements £	Vehicles £	Total 2024 £
Cost					
At 1 April 2023	272,923	204,144	49,737	16,190	542,994
Additions	-	-	-	-	-
At 31 March 2024	<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 2023	96,613	204,144	49,737	16,190	366,684
Charge for the year	5,458	-	-	-	5,458
At 31 March 2024	<u>102,071</u>	<u>204,144</u>	<u>49,737</u>	<u>16,190</u>	<u>372,142</u>
Net book value					
At 31 March 2024	<u>170,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,851</u>
At 31 March 2023	<u>176,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,310</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10 Social investments**

	Concessionary loans	2024 £	2023 £
Cost, less impairment, brought forward	14,400	14,400	15,660
Loans repaid in the year	(650)	(650)	(600)
Written off in the year	-	-	(660)
Cost, less impairment, carried forward	<u>13,750</u>	<u>13,750</u>	<u>14,400</u>
These loans are repayable as follows:			
Within one year	600	600	600
After one year	<u>13,150</u>	<u>13,150</u>	<u>13,800</u>
	<u>13,750</u>	<u>13,750</u>	<u>14,400</u>

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

**11 Stock**

	2024 £	2023 £
Donated goods for distribution to beneficiaries	<u>1,563</u>	<u>1,192</u>
	<u>1,563</u>	<u>1,192</u>

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

	2024 £	2023 £
Trade debtors	4,673	-
Tax recoverable	1,162	1,531
Other debtors	-	265
	<u>5,835</u>	<u>1,796</u>

**13 Cash at Bank and in Hand**

	2024 £	2023 £
Cash at bank with immediate access	114,803	214,703
Notice deposits (with a term of three months or less)	226,957	190,428
Petty cash	<u>296</u>	<u>2,513</u>
	<u>342,055</u>	<u>407,645</u>

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

	2024 £	2023 £
Taxation and social security	572	-
Other creditors	1,379	-
Accruals	<u>3,540</u>	<u>2,869</u>
	<u>5,491</u>	<u>2,869</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**15 Pension commitments**

During the year employer's pension contributions totalling £3,720 (2023: £7,532) were payable to defined contribution personal pension schemes. The charity's pension liability at the end of the year was £35 (2023: £102)

**16 Funds**

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Building fund	52,154	210	-	(10,000)	-	42,364
Hardship Fund	12,125	40	(540)	-	-	11,625
Van Fund	9,450	1,023	(8,012)	-	-	2,462
Youth Pastor Fund	-	4,629	(3,910)	-	-	719
	<u>73,729</u>	<u>5,902</u>	<u>(12,462)</u>	<u>(10,000)</u>	<u>-</u>	<u>57,169</u>
<i>General Unrestricted Funds</i>	<u>394,803</u>	<u>116,744</u>	<u>(139,559)</u>	<u>(19,812)</u>	<u>-</u>	<u>352,176</u>
Total Unrestricted Funds	<u>468,532</u>	<u>122,647</u>	<u>(152,022)</u>	<u>(29,812)</u>	<u>-</u>	<u>409,345</u>
<i>Restricted Funds</i>						
Alzheimer's Collection Tin	-	93	(93)	-	-	-
Storehouse fund including National Lottery funding	21,528	53,656	(96,221)	21,037	-	-
Storehouse Foodbags	1,192	67,536	(67,165)	-	-	1,563
Family Storehouse	2,846	-	(418)	-	-	2,429
Kids' Church	223	-	(223)	-	-	-
Restore	137	-	(137)	-	-	-
Offerings for Specific Causes	10	-	-	-	-	10
Overseas missionary partners	283	1,325	(1,585)	-	-	23
Vulnerable Women's Outreach	10,758	4,200	(23,468)	8,510	-	-
Building project	91,191	-	-	-	-	91,191
Morning Light	1,771	1,420	(3,192)	-	-	-
The Bridge	-	5,258	(4,021)	265	-	1,502
Youth outreach	-	22,500	-	-	-	22,500
	<u>129,940</u>	<u>155,988</u>	<u>(196,522)</u>	<u>29,812</u>	<u>-</u>	<u>119,218</u>
Aggregate of funds	<u>598,473</u>	<u>278,635</u>	<u>(348,544)</u>	<u>-</u>	<u>-</u>	<u>528,563</u>

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

- a) From the designated Building Fund to Storehouse to contribute to salary costs as the trustees consider this to be a greater priority.
- b) To transfer Savs funding from the Storehouse to Vulnerable Women's Outreach and to include the Vulnerable Women's Outreach as part of Storehouse in the future.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 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	2024
	General funds	Designated funds	funds	£
	£	£	£	
Fixed assets	184,601	-	-	184,601
Stock	-	-	1,563	1,563
Debtors	5,835	-	-	5,835
Cash at bank and in hand	167,231	57,169	117,655	342,055
Creditors falling due within one year	(5,491)	-	-	(5,491)
	<u>352,176</u>	<u>57,169</u>	<u>119,218</u>	<u>528,563</u>

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

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
<i>Designated Funds</i>						
Building fund	50,354	1,800	-	-	-	52,154
Storehouse ELF	482	-	(482)	-	-	-
Hardship Fund	13,414	-	(1,289)	-	-	12,125
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>						
Alzheimer's Collection Tin	79	61	(140)	-	-	-
Storehouse fund including National Lottery funding	67,256	102,574	(143,455)	(4,847)	-	21,528
Storehouse Foodbags	1,218	98,566	(98,592)	-	-	1,192
Family Storehouse	2,986	140	(279)	-	-	2,846
Kids' Church	1,344	-	(1,122)	-	-	223
Restore	255	157	(275)	-	-	137
Offerings for Specific Causes	10	-	-	-	-	10
Overseas missionary partners	88	13,355	(18,160)	5,000	-	283
Vulnerable Women's Outreach	11,954	5,659	(11,702)	4,847	-	10,758
Building project	96,191	-	-	(5,000)	-	91,191
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>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Funds (continued)**

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 £	2023 £
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>

Designated funds

The Building Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on purchase of a property. Some donations are received to this fund but on the understanding that if they can't be used for that purpose, they will be used for general charitable purposes.

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.

The Youth Pastor fund represents funds set aside for the salary cost of the Youth Pastor.

Restricted funds

Alzheimer's collection tin: is money given for furthering work with those suffering from Alzheimer's.

Storehouse fund: a fund to provide support for low income/vulnerable individuals/ families in the area.

Storehouse Foodbags

Family Storehouse: a fund to provide food, nappies, baby milk & support for low income families in the local community.

Kids Church: a fund to provide resources for childrens' activities including staff in the Church.

Restore: a furniture restoration project equipping volunteers with skills and small business knowledge.

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.

Overseas missionary partners: overseas missionaries supported by the Church.

Vulnerable Women's Outreach: Outreach programme to engage with and help with ladies working in the sex industry in Southend.

Building project: this is money donated towards the church's future intention to purchase a building.

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.

The Bridge fund is money donated to support the Bridge Youth & Community Hub

The Youth Outreach fund represents a grant received for Youth Outreach in the coming financial year.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17 Transactions with related parties**

During the year the charity:

- a) received donations totalling £35,050 (2023: £41,613) 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 (2023: 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. £1,944 (2023:£1,846) was paid to Precision cleaners for the cleaning of the offices and the Sunday morning venue.
- d) Nigel Williamson, the spouse of Nichola Williams who is a trustee, received employment benefits totalling £23,521 (2023: £19,082).
- e) Nichola, a trustee, and Nigel Williamson have a catering company and were paid £nil (2023: £335) 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 2024**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations	3	94,653	4,919	151,178	250,750	102,011	1,900	225,098	329,009
Charitable activities	4	17,133	-	4,673	21,806	21,471	-	-	21,471
Investments	5	4,958	-	-	4,958	1,539	-	-	1,539
Other income	6	-	983	137	1,120	-	10,129	137	10,266
<b>Total income and endowments</b>		<b>116,744</b>	<b>5,902</b>	<b>155,988</b>	<b>278,635</b>	<b>125,020</b>	<b>12,029</b>	<b>225,235</b>	<b>362,285</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	7	139,559	12,462	196,522	348,544	142,467	2,550	276,917	421,934
<b>Total Expenditure</b>		<b>139,559</b>	<b>12,462</b>	<b>196,522</b>	<b>348,544</b>	<b>142,467</b>	<b>2,550</b>	<b>276,917</b>	<b>421,934</b>
<b>Net income/(expenditure)</b>		<b>(22,815)</b>	<b>(6,560)</b>	<b>(40,534)</b>	<b>(69,909)</b>	<b>(17,447)</b>	<b>9,480</b>	<b>(51,682)</b>	<b>(59,649)</b>
<b>Transfers between funds</b>	16	(19,812)	(10,000)	29,812	-	-	-	-	-
<b>Net movement in funds</b>		<b>(42,627)</b>	<b>(16,560)</b>	<b>(10,722)</b>	<b>(69,909)</b>	<b>(17,447)</b>	<b>9,480</b>	<b>(51,682)</b>	<b>(59,649)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		394,803	73,729	129,941	598,473	412,250	64,249	181,623	658,121
<b>Total funds carried forward</b>	16	<b>352,176</b>	<b>57,169</b>	<b>119,218</b>	<b>528,563</b>	<b>394,803</b>	<b>73,729</b>	<b>129,941</b>	<b>598,473</b>