

Southend Vineyard

Report and Accounts
Year ended 31 March 2025

Stewardship 
Active generosity

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

SOUTHEND VINEYARD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Joao Mazive David Argent Roderick Harvey James Charles Dunlop Paul Norman (appointed 17 May 2024) Adekemi Olabisi Coker (appointed 12 July 2024)
Company Secretary	Catherine Wakeling
Key Staff	Roderick Harvey Claire Norman
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

Contents	Page
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	12-19
Detailed SOFA with comparatives	20

Report of Southend Vineyard's Trustees for the year ended 31 March 2025

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 2024/2025 year the Trustee undertaking this role was Paul Norman.

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 Pastor 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 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 Pastor 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

During 2024/2025 the following staff were employed:

Senior Pastor

Assistant Pastor – Children

Youth Pastor

Bookkeeper & Administrator

The Bridge Front of House Worker (until 20 August 2024)

Storehouse Manager & Women's Outreach Manager

Storehouse Database Administrator (until 17 December 2024)

Storehouse Driver

Storehouse Support Worker (two posts, from 21 October 2024 and 3 February 2025)

Storehouse Admin Support (from 3 January 2025)

Operations manager (from 15 October 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 on a day-to-day basis were the Assistant Pastor and Safeguarding Lead, and the Chief Operations Manager.

Objectives and activities

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 meet together is on Sunday mornings, with services during 2024/2025 being held 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 and encountering God. It is also an important time for newcomers wishing to come and learn more about Southend Vineyard. The talk during these services is streamed online through both YouTube and Facebook. As a church we have a large number of small groups, events and activities during the week where people can connect more deeply.

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

A variety of activities take place in the Bridge throughout the week. These include a drop-in bereavement support group, youth clubs, bible study groups, nightclub outreach, partnership meetings and crafty ladies' group, and The Bridge continues to be a great way of connecting with people. The main use on weekdays has tended to be for young people, especially those between 11 and 18. We partner with the YMCA, running several aged-focused clubs and mental health groups each week. The church runs a weekly youth club for those connected with Southend Vineyard or interested in some way. This has been instrumental in young people's lives and provided a safe and caring place where they can receive love and support. Other organisations running youth related clubs include Achievement Through Football (ATF) and Get the Kids Out.

The church baptised several people in the sea in September, holding this celebration with two other churches. We also dedicated several children during the year. Events to bring people together included a BBQ at Prince Avenue school, a picnic in the park, a volunteers thank you evening, kids and youth events, Christmas parties in small groups, and other social activities.

Training was a key part of the development, equipping and releasing of individuals. We started The Vineyard Leadership Essentials course; and several people went to the regional worship gathering, the equipping day in London and three residential leadership conferences.

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 approximately 300 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.

During the year major refurbishments took place, replacing the kitchen and painting and revamping the food room. We received significant funding from the National Lottery which enabled us to expand the staff team, pay some core costs and further support the effective running and development of the project.

The Storehouse has a number of Southend based organisations which it partners with, including Southend City Council rough sleepers, Swan Housing, NHS mental Health Services, Essex Police, the Probation Service, Aspirations, our local MP, Achievement Through Football (ATF) and Project 49 among others. Events taking place at the Storehouse during the year included Christmas meals, Santa's grotto, refurbishment working parties and family events.

There have been amazing testimonies of lives transformed and helped through the work of the Storehouse. Volunteering has had a significant impact on the growth of a number of individuals and the café has been instrumental for the well-being of many people. The Storehouse Manager has put considerable effort into developing all aspects of the Storehouse and significant positive changes have been made.

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 considered 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 2025/2026

We will continue to pursue the possibility of the church meeting in central Southend on Sundays (This commenced in June 2025 at the Bridge.) At the Storehouse we will continue to evaluate and adapt how we operate and to track the impact in people's lives. The extra funding and staff will support in expanding the Storehouse's work, especially with the homeless.

We will continue to explore 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.

Financial Review

Total income for the year was £286,020, an increase of £7,385 from £278,635 in the previous year. Expenditure decreased from the prior year to £345,436 (2024: £348,544).

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

Grants

£50,050 from the National Lottery Community Fund for the Storehouse

£7,865 for the third year (April 2024- March 2025) of a Southend Association of Voluntary Services grant (community investment board) to the Storehouse of £23,595 awarded over three years

£10,000 from Garfield Weston Foundation for the Storehouse

£5,820 from Global Giving Foundation (in association with Ford Philanthropy) for the Storehouse

£3,000 from Interchange Caring Trust for the Storehouse

£3,000 from the Southend Emergency Fund for the Storehouse to purchase food

£3,000 anonymously for the Storehouse

£2,000 from Greggs Foundation for the Storehouse

£2,000 from Southend Association of Voluntary Services for the Storehouse

£8,800 from Benefact Trust for The Bridge Community Worker's salary

£7,000 from Essex Community Fund for the Operations Manager's salary

£2,500 from the Police, Fire and Crime Commissioner for youth outreach

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

The church supported a Christian worker, who until recently was with Iris Global in Mozambique. During the year, £820 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 £31,314.

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 £137,779 in unrestricted general net assets 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 (Jan 27, 2026 22:48:56 GMT)

James Dunlop (Chair)

Date: Jan 27, 2026

**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 2025 on pages 10 to 20 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 draw attention to note 9 to the accounts where it is noted that the charity wrote off a loan during the year but trustees were subsequently advised that this expenditure was non-charitable. I have reported this to the Charity Commission in line with my statutory duty.

I have no other 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 (Jan 29, 2026 11:20:57 GMT)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jan 29, 2026

SOUTHEND VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	90,304	180,624	270,928	250,750
Charitable activities	4	2,504	1,545	4,049	21,806
Investments	5	11,043	-	11,043	4,958
Other income		-	-	-	1,120
Total income and endowments		103,851	182,169	286,020	278,634
EXPENDITURE ON:					
Charitable activities	6	152,692	192,744	345,436	348,544
Total expenditure		152,692	192,744	345,436	348,544
Net income/(expenditure)		(48,841)	(10,575)	(59,416)	(69,910)
Transfers between funds	16	(12,436)	12,436	-	-
Net movement in funds		(61,277)	1,861	(59,416)	(69,910)
Reconciliation of funds:					
Total funds brought forward		409,345	119,218	528,564	598,473
Total funds carried forward	16	348,068	121,079	469,147	528,563

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 12-19 form part of these accounts.

SOUTHEND VINEYARD

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	8	167,906	-	167,906	170,851
Social investments	9	-	-	-	13,750
		<u>167,906</u>	<u>-</u>	<u>167,906</u>	<u>184,601</u>
CURRENT ASSETS					
Stock	10	-	1,514	1,514	1,563
Debtors	11	2,173	-	2,173	5,835
Investments	12	153,657	119,565	273,222	80,000
Cash at bank and in hand	13	30,052	-	30,052	262,055
		<u>185,882</u>	<u>121,079</u>	<u>306,961</u>	<u>349,453</u>
CREDITORS: Amounts falling due within one year	14	(5,719)	-	(5,719)	(5,491)
Net current assets / (liabilities)		<u>180,163</u>	<u>121,079</u>	<u>301,242</u>	<u>343,961</u>
Total assets less current liabilities		<u>348,068</u>	<u>121,079</u>	<u>469,147</u>	<u>528,563</u>
TOTAL NET ASSETS		<u>348,068</u>	<u>121,079</u>	<u>469,147</u>	<u>528,563</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		305,684	-	305,684	352,176
Designated funds		<u>42,384</u>	<u>-</u>	<u>42,384</u>	<u>57,169</u>
		<u>348,068</u>	<u>-</u>	<u>348,068</u>	<u>409,345</u>
Restricted Funds		<u>-</u>	<u>121,079</u>	<u>121,079</u>	<u>119,218</u>
		<u>348,068</u>	<u>121,079</u>	<u>469,147</u>	<u>528,563</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 [Jan 27, 2026 22:48:56 GMT]

James Dunlop (Chair)

Jan 27, 2026

Date

Company number: 03060009

Charity number: 1047393

The notes on page 12-19 form part of these accounts.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 & Vehicles	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 2025

3 Donations

	2025	2024
	£	£
Donations of cash and similar	91,245	97,032
Donations in kind (3a)	62,017	68,734
Other grants receivable	100,690	65,865
Income tax recoverable	16,976	19,120
	<u>270,928</u>	<u>250,750</u>

a Donations in kind comprise the following:

	2025	2024
	£	£
Goods donated for:		
Distribution to beneficiaries	58,248	67,536
For use by the charity	3,769	1,198
	<u>62,017</u>	<u>68,734</u>

Goods donated for distribution to beneficiaries consists for food donations to the Storehouse. Goods donated for use by the charity includes the donation of CCTV cameras and a van used at the Storehouse.

4 Income from charitable activities

	2025	2024
	£	£
Charity Shop	204	15,509
Church retreats and events	160	295
Room hire	3,685	6,003
	<u>4,049</u>	<u>21,806</u>

5 Investment income

	2025	2024
	£	£
Bank interest	11,043	4,958
	<u>11,043</u>	<u>4,958</u>

6 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Staff costs (note 7)	152,803	175,016
Ministry costs	26,232	27,982
Other projects excluding salaries:		
Charity shop	-	3,495
Storehouse	40,690	34,056
Vulnerable women's outreach	336	889
Youth outreach	14,217	4,021
Donations in kind expensed	58,297	68,363
Grants payable (note 6c)	17,151	6,417
	<u>309,727</u>	<u>320,238</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,660	3,540
Other	420	1,672
	<u>4,080</u>	<u>5,212</u>
Property costs	17,454	9,830
Depreciation	6,715	5,458
Administration	7,460	7,805
	<u>35,709</u>	<u>28,305</u>
Total expenditure	<u>345,436</u>	<u>348,544</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,660 (2024: £3,540); in addition the charity paid £962 (2024: £1,195) to Stewardship for payroll bureau and consultancy services.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable expenditure (cont.)

c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	5,662	11,488	17,151
Grants for the relief of poverty	-	-	-
	<u>5,662</u>	<u>11,488</u>	<u>17,151</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2025 £	2024 £
Vineyard Churches UK&I	3,192	4,400
YMCA	2,230	-
Grants to institutions for less than £1,000 each	240	433
	<u>5,662</u>	<u>4,832</u>

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

The average monthly number of employees during the year was 8 (2024: 8.7). 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	2025 £
Trustees:				
Roderick Harvey	37,733	-	1,132	38,865
Key management connected to trustees:				
Claire Norman	10,666	-	240	10,906
				<u>49,771</u>

The following amounts were payable in the previous year:

	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>

Roderick Harvey served as a church leader and received the above payments for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

Payroll costs included redundancy and termination payments totalling £2,578 (2024: £4,954) 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.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

8 Tangible fixed assets

	Freehold Property £	Leasehold Improvements £	Fixtures, fittings and equipment £	Vehicles £	Total 2025 £
Cost					
At 1 April 2024	272,923	49,737	204,144	16,190	542,994
Additions	-	-	-	3,769	3,769
Disposals	-	-	(204,144)	(16,190)	(220,334)
At 31 March 2025	<u>272,923</u>	<u>49,737</u>	<u>-</u>	<u>3,769</u>	<u>326,429</u>
Accumulated depreciation					
At 1 April 2024	102,071	49,737	204,144	16,190	372,142
Charge for the year	5,458	-	-	1,256	6,715
Eliminated on disposal	-	-	(204,144)	(16,190)	(220,334)
At 31 March 2025	<u>107,530</u>	<u>49,737</u>	<u>-</u>	<u>1,256</u>	<u>158,523</u>
Net book value					
At 31 March 2025	<u>165,393</u>	<u>-</u>	<u>-</u>	<u>2,513</u>	<u>167,906</u>
At 31 March 2024	<u>170,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,851</u>

9 Social investments

	Concessionary loans	2025 £	2024 £
Cost, less impairment, brought forward	13,750	13,750	14,400
Loans repaid in the year	(3,100)	(3,100)	(650)
Written off in the year	(10,650)	(10,650)	-
Cost, less impairment, carried forward	<u>-</u>	<u>-</u>	<u>13,750</u>
These loans are repayable as follows:			
Within one year	-	-	600
After one year	-	-	13,150
	<u>-</u>	<u>-</u>	<u>13,750</u>

Social investments comprise a concessionary loan made to support a couple in planting a church. The outstanding balance of this loan was written off during the financial year in order to further support this church plant. Obtaining legal advice was advised but not gained due to an administrative error. Legal advice has since been sought and we have been advised that this expenditure is non-charitable.

10 Stock

	2025 £	2024 £
Donated goods for distribution to beneficiaries	<u>1,514</u>	<u>1,563</u>
	<u>1,514</u>	<u>1,563</u>

11 Debtors: falling due within one year

	2025 £	2024 £
Trade debtors	250	4,673
Tax recoverable	1,292	1,162
Other debtors	631	-
	<u>2,173</u>	<u>5,835</u>

12 Current asset investments

	2025 £	2024 £
Cash equivalent deposits	<u>273,222</u>	<u>80,000</u>
	<u>273,222</u>	<u>80,000</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

13 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	29,809	114,803
Notice deposits	-	146,957
Petty cash	243	296
	<u>30,052</u>	<u>262,055</u>

14 Creditors: liabilities falling due within one year

	2025 £	2024 £
Taxation and social security	-	572
Other creditors	2,059	1,379
Accruals	3,660	3,540
	<u>5,719</u>	<u>5,491</u>

15 Pension commitments

During the year employer's pension contributions totalling £3,424 (2024: £3,720) were payable to defined contribution personal pension schemes. There was no pension liability at the end of the year.

16 Funds

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Building fund	42,364	600	(1,650)	(10,000)	-	31,314
Hardship Fund	11,625	-	(555)	-	-	11,070
Van Fund	2,461	655	(3,901)	784	-	-
Youth Pastor Fund	719	-	-	(719)	-	-
	<u>57,169</u>	<u>1,255</u>	<u>(6,106)</u>	<u>(9,934)</u>	<u>-</u>	<u>42,384</u>
<i>General Unrestricted Funds</i>	<u>352,176</u>	<u>102,596</u>	<u>(146,586)</u>	<u>(2,502)</u>	<u>-</u>	<u>305,684</u>
Total Unrestricted Funds	<u>409,345</u>	<u>103,851</u>	<u>(152,692)</u>	<u>(12,436)</u>	<u>-</u>	<u>348,068</u>
<i>Restricted Funds</i>						
Storehouse fund including National Lottery funding	-	102,504	(103,061)	12,057	-	11,500
Storehouse Foodbags	1,563	58,248	(58,297)	-	-	1,514
Family Storehouse	2,429	-	(561)	(1,867)	-	-
Offerings for Specific Causes	10	-	-	(10)	-	-
Overseas missionary partners	23	930	(838)	-	-	115
Building project	91,191	-	-	-	-	91,191
The Bridge	1,502	10,471	(5,559)	2,386	-	8,800
Youth outreach	22,500	2,515	(8,130)	(15,848)	-	1,037
Youth Pastor Fund	-	500	(10,425)	15,719	-	5,794
Ops manager salary	-	7,000	(5,872)	-	-	1,128
	<u>119,217</u>	<u>182,169</u>	<u>(192,744)</u>	<u>12,436</u>	<u>-</u>	<u>121,079</u>
Aggregate of funds	<u>528,563</u>	<u>286,020</u>	<u>(345,436)</u>	<u>-</u>	<u>-</u>	<u>469,147</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

16 Funds (continued)

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

- a) From the designated Building Fund to Storehouse as the trustees consider this to be a greater priority.
- b) From Family Storehouse to the Storehouse fund to include in the combined Storehouse fund

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2025
	£	£	£	£
Fixed assets	167,906	-	-	167,906
Stock	-	-	1,514	1,514
Debtors	2,173	-	-	2,173
Current asset investments	111,273	42,384	119,565	273,222
Cash at bank and in hand	30,052	-	-	30,052
Creditors falling due within one year	(5,719)	-	-	(5,719)
	<u>305,684</u>	<u>42,384</u>	<u>121,079</u>	<u>469,147</u>

In the previous 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)	-	-	2,461
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>129,941</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>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

16 Funds (continued)

In the previous year, 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	87,231	57,169	117,656	262,055
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>

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.

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

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.

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.

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

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.

The Operations Manager salary fund relates to a grant given for this specific purpose

17 Transactions with related parties

During the year the charity:

- received donations totalling £22,315 (2024: £35,050) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid no expenses to any trustee (2024: 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.
- John Mazive, a trustee, owns / manages Precision cleaners who clean the charity's offices. £1,944 (2024: £1,944) was paid to Precision cleaners for the cleaning of the offices and the Sunday morning venue.

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

18 Members

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

SOUTHEND VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

Note	Unrestricted funds				Unrestricted funds				
	General	Designated	Restricted	Total	General	Designated	Restricted	Total	
	2025	2025	2025	2025	2024	2024	2024	2024	
	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations	3	89,049	1,255	180,624	270,928	94,653	4,919	151,178	250,750
Charitable activities	4	2,504	-	1,545	4,049	17,133	-	4,673	21,806
Investments	5	11,043	-	-	11,043	4,958	-	-	4,958
Other income		-	-	-	-	-	983	137	1,120
Total income and endowments		102,596	1,255	182,169	286,020	116,744	5,902	155,988	278,634
EXPENDITURE ON:									
Charitable activities:	6	146,586	6,106	192,744	345,436	139,559	12,462	196,522	348,544
Total Expenditure		146,586	6,106	192,744	345,436	139,559	12,462	196,522	348,544
Net income/(expenditure)		(43,990)	(4,851)	(10,575)	(59,416)	(22,815)	(6,560)	(40,534)	(69,910)
Transfers between funds	16	(2,502)	(9,934)	12,436	-	(19,812)	(10,000)	29,812	-
Net movement in funds		(46,492)	(14,785)	1,861	(59,416)	(42,627)	(16,560)	(10,722)	(69,910)
Reconciliation of funds:									
Total funds brought forward		352,176	57,169	119,218	528,563	394,803	73,729	129,941	598,473
Total funds carried forward	16	305,684	42,384	121,079	469,147	352,176	57,169	119,218	528,563