

Registered Charity Number 1072012
Company Registration Number 03627757 (England & Wales)

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

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VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Directors and Trustees	<p>The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The charitable company is managed by its trustees. The trustees serving during the year and since the year end were as follows:</p> <p>D N S Barnes J P Brown J O D Pearson R D'Souza S A Windsor-Richards</p>
Secretary	S A Windsor-Richards
Senior Pastor	D S Barnes
Registered Charity number	1072012
Company number	03627757
Working name	Stevenage Vineyard
Governing document	Memorandum and Articles of Association dated 7 September 1998
Objects per governing document	<p>I The furtherance of religious or secular public education II The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organizations of congregations III The relief of the poor and needy IV The relief of the sick and elderly V Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.</p>
Registered office	Unit 1, The Orbital Centre, Cockerell Close, SG1 2NB.
Vineyard Centre	Unit 1, The Orbital Centre, Cockerell Close, SG1 2NB.
Independent Examiner	Mark Hjertzen, H W Associates Limited, Portmill House, Portmill Lane Hitchin, Herts, SG5 1DJ
Bankers	<p>Barclays Bank Plc PO Box 2, 2 Town Square, Stevenage, Herts, SG1 1BB</p> <p>CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ</p>
Solicitors	<p>David Barney & Company Equity House, 31a Queensway, Stevenage, Herts, SG1 1DA</p>

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 September 2021.

Legal and administrative information set up on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Vineyard Christian Fellowship of Stevenage is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. As set out in the Articles of Association the chairman of the trustees is the Senior Pastor. Trustees are nominated by the chairman of trustees and where possible Trustees serve for a period of three years. A board of trustees, currently comprising of 5 members, who meet three to four times a year, administers the charity. The senior pastor, manages the day-to-day operations of the charity.

Objective of Stevenage Vineyard

To establish a genuine faith in people, with a love for God and to see that faith actively demonstrated in the community.

Strategy of the Church

To create teams and leaders who pastor and lead people into a practical pursuit of our objectives.

The Vision of Stevenage Vineyard

To create a church where the presence of Jesus is experienced in words and deeds. As a faith community we reach out to the broken, the sick and the struggling members of our society with hope and actions of faith.

This can only be done: -

1. As we become a strong worshipping church
2. As we develop maturity and strength of character through the teaching and application of biblical truth
3. As each person discovers who they are in God through spiritual discipline, learning by practice
4. By creating a church full of servant-hearted people who want to impact their community through faith and actions; the sick, the lonely and struggling in our society.
5. As every member discovers the gifts and talents God has given them.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Regular Activities

1. Congregational worship with a family atmosphere and personal ministry.
2. Regular training events covering discipleship/praying for the sick/life skills and other subjects.
3. Children's expression of church in parallel with the adult version.
4. Home groups and interest groups led by fully trained and pastorally equipped leaders; usually in homes.
5. Focus groups, specific groups covering prayer, teaching, worship, music, women in ministry, young families.
6. A Debt Centre where teams of befrienders meet and provide support for those in debt living in the community.
7. Working alongside local charities and businesses in the area to specifically target and support the homeless, struggling families, the poor, the hungry, the disadvantaged.
8. Actively financing other charities and providing them with assistance where possible, e.g., in money management, prayer for the sick, food donations and befriending.

Alternative Activities

To develop and encourage relationships both in the Church and the community, regularly running a range of events such as quiz evenings, socials, walks, music events, craft evening and toddler groups etc.

Overseas Projects

Supporting charities and NGO (Non-Governmental Organisations) overseas. For over 10 years we have supported an NGO in Cambodia, called Care for Cambodia (CFC) that is similar to the aims and objectives of Stevenage Vineyard. In the past we have sent ministry teams, provided finance and practical support. Up to 7.5% of the Church's income annually is contributed to them.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Achievements and Performance during the 2020-21 Term

1. Demand and need remained high after restrictions were eased. People accessing the Foodshed were still asked to remain outside in compliance with Government guidance and while need tailed off the demand was still high. Deliveries continued for those that were asked to self-isolate. Volunteers steadied as some returned and worked alongside those that were still furloughed.
2. Preparations were made to begin Stevenage Bereavement Support Group as restrictions relating to meeting in person were preparing to lift.
3. Michelle took an extended break to review whether she had capacity to continue in her role as Foodshed Administrator. This was agreed at 6 months. In the meantime, Angela Patterson was hired on a temporary contract to cover.
4. Nicola Watson was hired in the role of Assistant Pastor responsible for children and families in a permanent position.
5. While Sunday morning services continues to be livestreamed, the offices were open in accordance with guidance allowing for up to 8 households to meet in person as a place of worship. This allowed those that were single or did not have access to community to worship with others. In conjunction with these outdoor events were held where possible allowing the community to meet as it worshipped together. This included Christmas services that were able to take place despite Tier 4 restrictions being implemented by the government. Attendance via livestream expanded the reach of the church along with a noticeable change in people accessing groups such as Alpha and Small Groups. These took place, mostly outside where possible or online.
6. Activities continued in the community. As well as Foodshed, Stevenage Money and Debt advice, packets of tea and biscuits with a letter were posted through thousands of doors to acknowledge the difficulty of the pandemic.
7. The change in services was used as an opportunity to update and replace PA equipment that was either old or out of date. Grants were also received for work in the community and to replace equipment that was used in the administration of work in compassion.
8. Income to Stevenage Vineyard has decreased slightly during the period to September 2021 mainly due to the government Covid-19 grant received in the prior year. Church costs are consistent with prior year which were reduced due to the covid restrictions. The board of trustees continues to keep the finances under review, but the finances are now in a much more sustainable position going forward then when the church first experienced transition. Giving remained steady and in some cases increased along with donations and funding for the work that was being done supporting the community during COVID. The church reserves have been growing as a result.
9. We continue where possible to finance overseas activities and local needs, this year came to £15,335 (2020:£17,404).

Covid-19

Frequent changes to services have been needed throughout the year which have required communication with service users and church attendees. Day to day procedures had to be constantly reviewed depending on the changes announced as well as planning for future changes.

In person services and compassion activities remain organized to allow for social distancing safe interaction. Stevenage Vineyard also became a designated point at which to hand out lateral flow equipment for the community. Online streaming has allowed those with disabilities and the elderly to access services that they otherwise wouldn't have been able to participate in. However, there is clearly a desire to return to in person activities by a large section of the community that Stevenage Vineyard serve.

Plans for the future

In person services resumed at Nobel School. Attendance rose quickly as people were eager to meet together however there is still a noticeable section of the church that have yet to resume regular attendance. A suitable property continues to be searched for that would allow the church some stability and visibility and opportunities to expand the work in the town.

It is expected that there will continue to be a need for flexibility in regard to COVID, both in relation to restrictions and people's emotional response to resuming everyday life activities.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Church has many volunteers including several who oversee various areas in the church including:

- a) Small Groups
- b) Prayer Ministry
- c) Welcoming and Refreshments
- d) Worship and Sound

The Church employs four staff: -

- a) Youth and Children.
- b) Lead Pastors incorporating Sunday morning management and public ministry and pastoral support
- c) Office Co-ordinating/admin
- d) Foodshed Co-ordinating

Intermittent meetings occur in various venues in the course of the year, to cover: -

- a) Trustees and charity management – 3 times a year.
- b) Leadership of small groups and focus groups - up to 4 times per year.
- c) Regular meetings for short-term issues and strategic topics.
- d) Worship leaders – up to 3 times a year.

Public benefit

The trustees acknowledge the requirement to demonstrate clearly that it must have charitable purposes that are for the public benefit. Details of activities for the public benefit are described in the above paragraphs. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Financial review

Reserves and Investment policies

General Fund £176,179 (2020: £158,748)

This fund is available as a resource for new community initiatives, adding staff, short term property needs and as a resource for new volunteer initiatives. Once the initiative is approved as a financial request to the Trustees, it is budgeted for and funds released from those reserves. For example extended debt relief, overseas orphanage relief and anything that amounts to the relief of the poor in the community. The fund is available for any potential project that fulfils our charitable objectives.

Ministry Fund £ Nil (2020: £Nil)

The Stevenage Vineyard actively supports other charities with similar values and goals. This fund devotes finance to projects that do not benefit the Charity financially. To that end we put aside at least 10% of our unrestricted general income to service this goal. For most years outgoings are in excess of 10%, but very occasionally it is less than 10%, which means we carry it forward as a reserve for the following financial year.

SDMA (Stevenage Debt and Money Advice) £713 (2020: £Nil)

This fund is a restricted financial reserve created from donations received to be spent on supporting those within the community living with debt.

Foodshed £19,780 (2020: £12,263)

This fund is a restricted financial reserve created from donations received to be spent on our compassion work within the community where we offer support to the homeless, struggling families, the poor, and the disadvantaged.

Pastoral Support £ Nil (2020: £Nil)

This fund is a restricted financial reserve created from donations received to be spent for a specific purpose. These donations arise from members wishing to support a certain individual or institute in the church or community and Stevenage Vineyard acts as the facilitator between donor and reciprocate. Stevenage Vineyard ensures money donated to this fund is used for the purpose it was intended for.

Property Fund £115,988 (2020:£102,856)

This fund is a restricted financial reserve devoted solely to the Charity's future building needs. It is there primarily to fund initial deposits, to renovate buildings whether purchased or leased and on-going dilapidation, restructuring and maintenance costs. We review this fund continually in the light of local leasing or purchase property opportunities.

The trustees believe that the current reserves provide adequate contingency for the ongoing increase of spending that we anticipate in 2021-2022. This arises from maintaining salaries, staffing levels, leasing rates and on-going initiatives such as the Debt Centre.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Risk assessment

The Trustees do not believe that Stevenage Vineyard is subject to any substantial risks beyond the liabilities disclosed in the financial statements. It holds employers' liability insurance and public indemnity insurance. A risk assessment policy and risk assessment register have been prepared and are reviewed on a regular basis.

Accountants

A resolution will be proposed at the AGM that Mark Hjertzen of HW Associates Limited be re-appointed as Independent Examiner for the ensuing year.

Statement of Trustees' Responsibilities

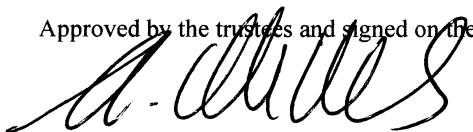
Company and charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP:
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption and with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.

Approved by the trustees and signed on their behalf by:



S A Windsor-Richards
Secretary and Director
Date 24th June 2022

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE

UNAUDITED ACCOUNTS OF VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

I report to the charity trustees on my examination of the accounts of Vineyard Christian Fellowship of Stevenage (the charity) for the year ended 30 September 2021, which are set out on pages 9 to 20.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Vineyard Christian Fellowship of Stevenage (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 charity 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

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 that in any material respect:

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

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



Mark Hjertzen BA FCA
H W Associates Limited
Chartered Accountants

28th June 2022

Portmill House
Portmill Lane
Hitchin
Herts
SG5 1DJ

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted Funds £	Designated Ministry Fund £	Restricted Funds £	Total 2021 £	Total 2020 £
						Note 20
Income from:						
Donations	2	145,602	-	26,939	172,541	173,313
Use of facilities		-	-	-		-
Fundraising events	2	-	-	-		-
Grants		-	-	6,750	6,750	16,500
Other Income	2	405	-	-	405	-
Investment income – interest receivable	2	63	-	-	63	177
Total		146,070	-	33,689	179,759	189,990
Expenditure on:						
Staff costs and expenses	3	67,214	-	5,965	73,179	65,766
Premises costs	4	32,132	-	4,103	36,235	35,971
Other worship and outreach costs	5	5,305	-	1,803	7,108	7,521
Christians Against Poverty support	6	-	-	-	-	2,274
Stevenage Money & Debt Advice	6	514	533	-	1,047	761
Donations outside the church	7	-	14,802	-	14,802	18,404
Administration	8	7,221	-	456	7,677	7,435
Governance costs	9	918	-	-	918	957
Total		113,304	15,335	12,327	140,966	139,089
Net income/(expenditure)	10	32,766	(15,335)	21,362	38,793	50,901
Transfers between funds		(15,335)	15,335	-	-	-
Net movement in funds		17,431	-	21,362	38,793	50,901
Total funds brought forward		158,748	-	115,119	273,867	222,966
Total funds carried forward		176,179	-	136,481	312,660	273,867

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

All income and expenditure derive from ongoing activities.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

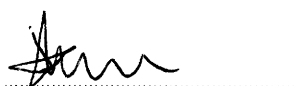
	Notes	2021 £	2020 £
FIXED ASSETS			
Intangible assets	13	290	-
Tangible assets	14	7,342	5,071
		<u>7,632</u>	<u>5,071</u>
CURRENT ASSETS			
Debtors	15	18,777	36,277
Cash at bank and in hand		306,360	235,681
		<u>325,137</u>	<u>271,958</u>
CREDITORS: amounts falling due within one year	16	(20,109)	(3,162)
		<u></u>	<u></u>
NET CURRENT ASSETS		305,028	268,796
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>312,660</u>	<u>273,867</u>
FUNDS			
Unrestricted Funds			
General		176,179	158,748
Designated Ministry Fund		-	-
		<u>176,179</u>	<u>158,748</u>
Restricted Funds	22	136,481	115,119
TOTAL FUNDS	17	<u>312,660</u>	<u>273,867</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

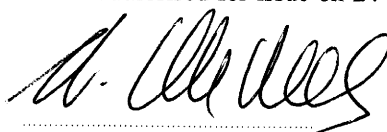
The financial statements were approved by the trustees and authorised for issue on 24th June 2022 and are signed on its behalf by:



D N S Barnes

Trustee

Company Registration No 3627757



S A Windsor-Richards

Trustee

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

1.1 Company status and information

Vineyard Christian Fellowship of Stevenage is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1, The Orbital Centre, Cockerell Close, SG1 2NB. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

1.2 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

Assets and liabilities are initially recognised at cost value unless otherwise stated in the relevant accounting policy. The charity has taken advantage of the concession available to smaller charities in the Statement of Recommended Practice which permits the analysis of incoming resources and resources expended by natural categories rather than by activity.

1.3 Going concern

The trustees are confident that the charity is able to continue to meet its liabilities as they fall due for the foreseeable future and that the accounts should be prepared on a going concern basis.

1.4 Income

Donations

Donations represent the total offerings received at worship services and church events or direct to the bank account during the year, including any associated Gift Aid reclaims.

Interest receivable

Interest receivable is included in the financial statements on an accruals basis.

Donated services and facilities

Donated services and facilities are included in the Statement of Financial Activities where the benefit is reasonably quantifiable and measurable.

Grant income

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.5 Expenditure

Liability recognition

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be recovered.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1.6 Intangible fixed assets and amortisation

Intangible fixed assets are capitalised and is being amortised over its useful life of 10 years

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £150 are capitalised. Depreciation is provided at rates calculated to write off the cost of each asset, on a straight-line basis, over its expected useful life, as follows:

Church equipment	3 years
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1.8 Fund Accounting

<i>Unrestricted funds</i>	These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
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<i>Designated funds</i>	These are unrestricted funds which have been earmarked by the trustees for particular purposes. It is the church's policy and practice to set aside at least 10% of its incoming resources into a designated Ministry Fund to donate outside the church at the trustees' discretion. Any balance carried forward on this fund represents income so earmarked which has not yet been paid out.
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<i>Restricted funds</i>	These are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
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The Property restricted fund relates to donations received towards the cost of the Charity's future building needs. Primarily to fund initial deposits, and the costs involved in repairing and renovating buildings, whether purchased or leased. Trustees ensure that money donated is held for stated purpose.

The Foodshed restricted fund relates to donations and grants received towards the cost of providing support to the homeless, struggling families, the poor, and the disadvantaged through our compassion work within the community. Trustees ensure that money donated is used for stated purpose.

The Stevenage Money & Debt Advice (SMDA) restricted fund relates to donations received towards the cost of running the debt centre, which helps those within the community living with debt. Trustees ensure that money donated is used for stated purpose.

The Pastoral support fund relates to donations received to be spent for a specific purpose. These donations arise from members wishing to support a certain individual or institute in the church or community and Stevenage Vineyard acts as the facilitator between donor and reciprocate. Stevenage Vineyard ensures money donated to this fund is used for the purpose it was intended for.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to expenditure on a straight line basis.

1.11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

2	Incoming resources - Donations	2021 £	2020 £
	Donations, gifts and offerings – Unrestricted funds	119,699	121,405
	Donations, gifts and offerings – Restricted Property fund	13,132	11,631
	Donations, gifts and offerings – Restricted Foodshed fund	13,094	7,923
	Donations, gifts and offerings – Restricted SMDA fund	713	-
	Donations, gifts and offerings – Restricted Pastoral support fund	-	3,674
	Gift Aid reclaims	25,903	28,680
		<u>172,541</u>	<u>173,313</u>
	Other income		
	Grants	6,750	16,500
	Miscellaneous receipts	405	-
	Fundraising events	-	-
	Interest receivable	63.	177
		<u>7,218</u>	<u>16,677</u>
3	Staff costs and expenses		
	Salaries, including NI	69,719	62,305
	Travel, accommodation and subsistence	437	1,370
	Accountancy services	3,023	2,091
		<u>73,179</u>	<u>65,766</u>
4	Premises costs		
	Building hire, rental and service charges	30,352	31,733
	Heat, light and insurance	3,963	3,276
	Other	1,920	962
		<u>36,235</u>	<u>35,971</u>
5	Other worship and outreach costs		
	Membership and subscriptions	912	881
	Music equipment, books and CD's	259	101
	Social and youth events	1,099	534
	Catering food and drink	735	1,165
	Conferences and training	-	1,455
	Other	4,103	3,385
		<u>7,108</u>	<u>7,521</u>

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021	2020
	£	£
6 Christians Against Poverty support		
Partnership contribution	-	2,000
Expenses	-	274
	<u>-</u>	<u>2,274</u>
	<u>-</u>	<u>2,274</u>
Stevenage Money and Debt Advice support		
Partnership contribution	533	674
Expenses	514	87
	<u>1,047</u>	<u>761</u>
	<u>1,047</u>	<u>761</u>
7 Donations outside the church		
Gifts/grants to institutions	14,802	17,009
Gifts/grants to individuals	-	1,395
	<u>14,802</u>	<u>18,404</u>
	<u>14,802</u>	<u>18,404</u>
8 Administration		
Telephone, email and website costs	948	1,068
Printing, postage and stationery	1,773	1,499
Office and computer equipment expenses and support	1,377	722
Depreciation charges	2,629	835
Other	950	3,311
	<u>7,677</u>	<u>7,435</u>
	<u>7,677</u>	<u>7,435</u>
9 Governance Costs		
Independent examination	918	936
Trustee meeting expenses	-	21
	<u>918</u>	<u>957</u>
	<u>918</u>	<u>957</u>

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021	2020
	£	£
10 Net income/expenditure		
This is stated after charging:		
Depreciation	2,629	835
Pension contributions to defined contribution schemes	1,261	1,024
Operating lease charges	18,876	25,168
Independent examiner's remuneration for:		
Independent examination	918	936
Other accountancy services	179	229
	<u>1,097</u>	<u>1,165</u>
11 Staff costs and numbers	£	£
Gross wages and salaries	66,959	59,905
Employer's National Insurance Contributions	1,499	1,376
Pension contributions	1,261	1,024
	<u>69,719</u>	<u>62,305</u>

On a monthly average basis there were 4 (2020: 4) employees during the year.

No employee had employment benefits in excess of £60,000 (2020: Nil)

The total employment benefits of the key management personnel of the charity were £55,631 (2020: £41,363)

12 Trustee remuneration and expenses

As permitted by the company's Memorandum of Association, during the year Mr D N S Barnes received a salary in his capacity as Senior Pastor and also served as a director and trustee. His remuneration during the year ended 30 September 2021 comprised of salary £48,901 (2020: £40,339) and pension contributions of £1,261 (2020: £1,024).

During the year, Mr J P Brown a trustee received £nil (2020: £21) reimbursement for travel expenses.

No other trustee received any remuneration or reimbursed expenses.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

13 Intangible fixed assets

Website

£

Cost

At 1 October 2020

-

Additions

290

At 30 September 2021

290

Amortisation

At 1 October 2020

-

Charge for the year

-

At 30 September 2021

-

Net book value

At 30 September 2021

290

At 30 September 2020

-

14 Tangible fixed assets

Church
equipment

£

Cost

At 1 October 2020

27,503

Additions

4,900

At 30 September 2021

32,403

Depreciation

At 1 October 2020

22,432

Charge for the year

2,629

At 30 September 2021

25,061

Net book value

At 30 September 2021

7,342

At 30 September 2020

5,071

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

15 Debtors	2021 £	2020 £
Other debtors	15,304	33,391
Prepayments and accrued income	3,473	2,886
	<u>18,777</u>	<u>36,277</u>

16 Creditors: amounts falling due within one year

Other Creditors	199	-
Accruals	19,247	3,037
Taxation and social security	663	125
	<u>20,109</u>	<u>3,162</u>

17 Analysis of Net Assets between Funds

	Unrestricted fund £	Designated fund £	Restricted Fund £	2021 Total £
Tangible fixed assets	7,632	-	-	7,632
Debtors	18,777	-	-	18,777
Cash at bank and in hand	169,879	-	136,481	306,360
Creditors: amounts falling due within one year	<u>(20,109)</u>	<u>-</u>	<u>-</u>	<u>(20,109)</u>
	<u>176,179</u>	<u>-</u>	<u>136,481</u>	<u>312,660</u>
	Unrestricted fund £	Designated fund £	Restricted Fund £	2020 Total £
Tangible fixed assets	5,071	-	-	5,071
Debtors	36,277	-	-	36,277
Cash at bank and in hand	120,562	-	115,119	235,681
Creditors: amounts falling due within one year	<u>(3,162)</u>	<u>-</u>	<u>-</u>	<u>(3,162)</u>
	<u>158,748</u>	<u>-</u>	<u>115,119</u>	<u>273,867</u>

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

18 Related parties

Mr D N S Barnes, was an employee of the charity and a trustee during the year. Mr J Barnes, the brother of Mr D N S Barnes was also an employee during the year.

The remuneration paid to the above related parties totalled £1,133 (2020: £NIL).

Mr D N S Barnes, a trustee is also a trustee of Care for Cambodia, a charity to which £10,000 was donated during the year (2020: £10,000).

19 Financial commitments

At 30 September 2021 the charity was committed to making the following payments under non-cancellable operating leases:

	2021 £	2020 £
Within one year	16,779	25,168
Within one and two years	-	-
	<u>16,779</u>	<u>25,168</u>

20 Volunteers

The charity benefits from the unpaid time of around 120 volunteers who assist with its many activities. Areas of volunteer involvement include set-up and other preparations for services and events, serving of refreshments, Prayer Ministry, Worship Team, Sunday School and Youth work, Food Shed, Stevenage Money and Debt Advice centre.

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

21 Statement of Financial Activities

The comparative figures for the year ended 30 September 2020 are shown below:

	Unrestricted Funds £	Designated Ministry Fund £	Restricted Property Fund £	Total 2020 £
Income from:				
Donations	150,085	-	23,228	173,313
Use of facilities	-	-	-	-
Fundraising events	-	-	-	-
Grants	10,000	-	6,500	16,500
Other Income	-	-	-	-
Investment income – interest receivable	177	-	-	177
Total	160,262		29,728	189,990
Expenditure on:				
Staff costs and expenses	62,231	-	3,535	65,766
Premises costs	35,577	-	394	35,971
Other worship and outreach costs	6,085	-	1,436	7,521
Christians Against Poverty support	274	2,000	-	2,274
Stevenage Money & Debt Advice	87	674	-	761
Donations outside the church	-	14,730	3,674	18,404
Administration	4,029	-	3,406	7,435
Governance costs	957	-	-	957
Total	109,240	17,404	12,445	139,089
Net income/(expenditure)	51,022	(17,404)	17,283	50,901
Transfers between funds	(14,860)	17,404	(2,544)	-
Net movement in funds	36,162	-	14,739	50,901
Total funds brought forward	122,586	-	100,380	222,966
Total funds carried forward	158,748	-	115,119	273,867

VINEYARD CHRISTIAN FELLOWSHIP OF STEVENAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2020	Movement in funds		Transfers	Balance at 30 September 2021
	£	Incoming resources £	Resources expended £	£	£
Property Fund	102,856	13,132	-	-	115,988
Foodshed Fund	12,263	19,844	(12,327)	-	19,780
Stevenage Money & Debt Advice Fund	-	713	-	-	713
	<u>115,119</u>	<u>33,689</u>	<u>(12,327)</u>		<u>136,481</u>

	Balance at 1 October 2019	Movement in funds		Transfers	Balance at 30 September 2020
	£	Incoming resources £	Resources expended £	£	£
Property Fund	94,605	11,631	(3,380)	-	102,856
Foodshed Fund	5,775	14,423	(7,935)	-	12,263
Pastoral support Fund	-	3,674	(3,674)	-	-
	<u>100,380</u>	<u>29,728</u>	<u>(14,989)</u>		<u>115,119</u>