

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

Bognor Vineyard

(A company limited by guarantee)

Charity registration number: 1084904

Company registration number: 4093580

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

BOGNOR VINEYARD

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BOGNOR VINEYARD

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1084904
Company Registration Number	4093580
Trustees	Mark Blunden Lisa Van Driel Jan Van Driel Gabrielle Sartin James Bartlett Patrick Wicker
Secretary	Lisa Van Driel
Registered address	Waterloo House 5a Waterloo Square Bognor Regis West Sussex PO21 1TE
Bankers	Barclays Bank PLC Leicester LE87 2BB
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham PO18 8NF

BOGNOR VINEYARD

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2020.

Objectives and activities

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- Advance the Christian faith in accordance with our Statement Of Beliefs in Bognor Regis and in such other parts of the United Kingdom or the World as the Trustees from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of Bognor Vineyard.
- Relieve persons who are in conditions of need and hardship or who are aged or sick and to relieve the distress caused thereby in Bognor Regis and in such other parts of the United Kingdom or the World as the Trustees from time to time think fit.
- Advance education in accordance with the Christian principles in the said Bognor Regis area and in such other parts of the United Kingdom or the World as the Trustees from time to time think fit.

The aim of Bognor Vineyard is to try to enable ordinary people to live out their faith as part of our community through:

- Public Worship and Prayer; Learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the community.
- Missionary and outreach work.

Main objectives

Our main objectives for the year continued to be the pastoral and spiritual care of the community in line with the Christian Faith. Whilst the practical ways of meeting these objectives changed mid- year with the Covid-19 pandemic, the strategies themselves continued to include:

- Providing a range of accessible activities which allowed for teaching of the Christian Faith and the sharing of our faith within the community.
- Providing access to our debt counselling service and the provision of food for those experiencing hardship
- Working in partnership with other agencies to secure the widest range of support for those in our community facing hardship.
- Creating a safe and welcoming space in our registered premises to facilitate many of our objectives

When planning our activities for the year, the senior pastor and the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion.

BOGNOR VINEYARD

TRUSTEES' REPORT

Achievements and performance

Review of activities

New Senior Pastors formally took on the role in mid-November 2019 to allow the existing ones to step down. A few changes consequently have been made to some of our regular activities this year having spent time reflecting on our aims and how we practically deliver our core objectives. For the latter 7 months of the 2019-20 year, Bognor Vineyard has had to adapt all its activities due to the COVID-19 Pandemic, with some not able to take place at all. The achievements and performances in this report will therefore generally be explained in pre- and post-lockdown.

Worship and prayer

Bognor Vineyard are keen to offer a range of services during the week and over the course of the year, that the community find both beneficial and spiritually fulfilling. For example, by offering Sunday morning worship, prayer walks, mid-week Small Groups (life groups), youth and children's groups.

In the first half of the year the church continued to see fluctuating attendance at its regular weekly Sunday morning services and its prayer meetings. Average attendance on a Sunday morning pre-covid of approx. 100 adults plus children. From late March we transitioned to livestream Sunday morning services which were accessible through a link in our social media, website, newsletter etc to make it as accessible as possible to anyone who wanted to 'attend'. Recordings of the service were available the same day. There was an initial 'attendance' of approx. 40 families which decreased as lockdown and online services continued. However, the number of views of the recordings were a lot higher overall, with nearly 300 hits at the beginning, decreasing to approx. 200 by the end of the year. Livestream services were followed by an online 'afterparty' where anyone with the link (available via the same sources as the main service) could join in and catch up with others.

Our mid-week meetings (Small Groups), were reorganised at the beginning of 2020 and have seen an increase in the regular attendance of these from the previous year. Since the pandemic the majority of these have taken place online. For those not able to attend this way, regular contact was made.

Our Sunday evening services that were held monthly last year were held as a dual objective – to advance the Christian faith and to advance education in accordance with the Christian principles. Due to a decrease in attendance and a re-focus of activities, these were put on hold.

We continue to employ a part-time 'Worship Pastor' 'Youth Pastor' and 'Children's Co-ordinator' to work alongside our existing body of experienced volunteers to facilitate our worship and prayer objectives and activities.

Youth - Pre-Covid, youth sessions (school years 7 - 13) ran weekly, alternating between social activities with the whole youth group and 'Life Groups' in smaller groups. This was attended by approximately 8-12 youth. There were 3 life groups - Youngers (years 7-8), Olders (years 9-11) and Ancients (years 12-13). We also ran Sunday morning 'Elevate' where a curriculum was worked through and was attended by approx. 12-16 youth.

BOGNOR VINEYARD

TRUSTEES' REPORT

During lockdown there were no formal youth activities, instead, social media was used to encourage engagement. Once the ban on certain activities was lifted, although we continued to suspend social activities as a whole group, we instead ran smaller Life Groups incorporating safe social-type activities into our bible study. Elevate sessions will remain suspended on a Sunday until the restrictions enable us to re-start them safely. As we no longer have many in our Older youth age, we have needed to do some reshuffling for those who have remained. Many of the Ancients have got lots of catch-up and proper exams, so their Life Group is now meeting half-termly.

Children - Pre- covid regular weekly attendance of 12/13 children. Sunday morning Children's worship changed this year back to staying in the service during main worship and then having their own group for the latter half composed of a story/video, prayer time, craft or game and some free time. There was a regular weekly attendance of 12/13 children pre covid. Due to a decrease in the number of volunteers in this area, one Sunday a month the kids would stay in the service and have craft at the back of the hall supervised by team leaders.

Since lock down children have had access to an online gathering with their parents but this has seen a decrease in attendance to an average of 5/6 per week. The format has been similar in that there has been a Bible Story, short quiz, games, riddles and show and tell. The children who have been able to attend this have really engaged with this format. They have also done some activities to encourage each other. There has also been regular contact from the Children's Coordinator in the form of gifts and cards and updates via social media through a closed group for parents and leaders. Unfortunately, there have been no new families or children during this time.

Chichester Vineyard - We continued to support a Vineyard Church Plant in the Chichester area who were also affected by the Pandemic and lockdown. Prior to lockdown they were continuing to meet 3 Sundays per month with 1st and 3rd being a church service and the 2nd week being Sport Sunday. Attendance for church is between approx. 20 to 40 with 100 - 150 on average at Sport Sunday. They also have mid-week groups with attendance increasing from last year. Activities for this group will continue to remain under the Bognor Vineyard Church charity for the time-being.

Pastoral Care

We have always held to the saying that 'faith without works is dead' and as such ensure that there is a practical working out of what we believe the Bible teaches in helping those in need in our local and wider community, as demonstrated below. Bognor Vineyard Church sees its mission in the local community continue in supporting its more vulnerable members and will continue to build on this over the next few years.

CAP

Our debt counselling service in conjunction with CAP (Christians Against Poverty) is a national organisation which has trained and supports a local manager but who is employed by Bognor Vineyard. Although there have been fewer new clients (10) during the year, partly due to CAP headquarters having a temporary suspension of new clients and partly due to Covid-19, it continues to be in demand, with a growing waiting list of people needing to be supported. The CAP Manager and the regular volunteers from our own and other local churches have supported 28 clients / families this year, with 8 clients/ families going debt free.

BOGNOR VINEYARD

TRUSTEES' REPORT

32 CAP clients and their families were given Christmas Hampers in Dec 2019, all from donations from our own church members as well as from another local church.

We continue to give out our Fareshare food on a weekly basis. This is funded by subscription through church funds. Clients are given a small gift when they go debt free and clients can have their gas and electricity topped up if needed through use of odd donations CAP receives directly so that these do not come out of church funds.

Frunch

In January we changed our hot lunch provision to the vulnerable members of the community (including CAP clients, the homeless and the lonely) from fortnightly to weekly and were able to feed approx. 30 people each week before being forced to stop in March due to Covid-19. Although we did pay someone to cook once a fortnight, the food was generally used from our FareShare donations with only occasional top ups needed from petty cash, therefore at much reduced cost to the church. We no longer employ someone to cook and we will be looking to restart Frunch in the new year of 2021 or as soon as it is safe to do so.

Tuesday coffee morning

Our weekly Tuesday Coffee morning has been running for over 2 years with the support of 2 amazing volunteers and with a regular attendance of 12/13 people. Whilst it is open to anyone, the aim of this particular event is to bring together those who are lonely and struggling, in order to form friendships, have a laugh and chat together and enjoy a hot drink and some cake or biscuits – and has been very successful so far in meeting these aims. Unfortunately we had to stop in March during lockdown but have restarted this in a slightly different way due to the existing restrictions (ie meeting outside in good weather, or in smaller groups with different time slots when the weather is not so nice). This is funded through the biscuits and cakes that we get through Fareshare and one of the volunteers making her own cakes.

Food Bank - We continue to work closely with and provide a monthly donation to support the work of the Bognor Food Bank in partnership with The Shore Community Church (formerly Open Gate Baptist Church) and Trussell Trust. We also often provide spare food to them that we cannot use.

Arun Angels - The church also continues to have volunteers who work with Arun Angels (Covid permitting), a registered Charity that supports and cares for young people as they leave pubs and night-clubs in Bognor Regis on a Saturday night. Arun Angels works closely with Bognor Police to help reduce levels of confrontation and provide protection for vulnerable young people.

Youth of Bognor (YOB) Camp is a cross-church venture that welcome all children and young people from across Bognor Regis and surrounding villages. Due to a major change in leadership the camp did not run in 2020 as time was needed to train and prepare the new leaders. However, whilst it has been mostly inactive for the first half of the year, planning of the new camp, updating old and broken equipment, and a temporary appointment of a fundraiser (to apply for grants and donations) have been taking place during the latter half. A grant of £520 has already been received which will fund two children's places.

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Wearhouse - In August of this year, after consultation with our church and local community, we closed the Wearhouse, our charity second hands cloth shop as it was no longer fulfilling the objective of providing income to support our other pastoral care ministries and activities. However, as the Salvation Army in Bognor already had a charity shop, they kindly agreed to continue to provide clothes to those in need through the referral system we had with other service providers in the local community, such as CAP, Foodbank, Stonepillow, Social Services and other local agencies.

Registered Premises - our registered premises at 5a Waterloo Square in central Bognor Regis where the church has an office continues to be well used. The premises include two flats and a café which are let. There was a change of tenants to the café in March after many years and a new lease needed to be written and issued. The outlay of the office and the meeting room were changed this year to create a more welcoming space to further some of our objectives. The offices are now separate and lockable, enabling better security of confidential information. The front gives us a good size meeting room accessible through the front rather than the back alley and is used mainly by our own charity but is offered to other local charities for meetings and training events if and when we have availability.

These services and the other initiatives set out under Achievement and Performance have meant on-going contact and liaison with other local churches, voluntary and statutory agencies in the area.

Mission and Outreach

The Covid-19 pandemic made missionary and outreach work very difficult this year with Alpha being the main activity undertaken by the charity. Alpha is a programme done over several weeks for those seeking to learn about the Christian Faith. We started a new course at the latter part of the year and whilst there was smaller attendance to this than expected, this was mainly due to the consequence of the pandemic and associated restrictions.

Like other charities, we have been affected by the Covid-19 Pandemic and know there will be further pressures with the world economic situation. However, as the charity has continued to develop and revise working practices, we continue to employ and involve specialists to handle the increasing bureaucratic and legal responsibilities as well as fill any gaps in knowledge we have within our trustee body.

Financial review

The trustees continue to be mindful of the economic situation and note the potential difficulties ahead with giving from the church members and the likely increase in demand of our services to the community. Despite this, the charity ended the year in a satisfactory financial position and in a reasonable position to develop its future activities.

Total income for the year was £217,363 (2019 - £292,019) and resources expended were £202,832 (2019 - £285,155).

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TRUSTEES' REPORT

Fund balances at the year-end are £429,593 made up of £373,883 unrestricted funds and £55,710 restricted funds (mainly Chichester Vineyard and Youth of Bognor). The net growth in funds was £14,531 (increase of £6,637 in unrestricted, increase of £7,894 in restricted). During the year, £25,513 (2019 - £28,868) was transferred from unrestricted funds to restricted funds to support the community-serving activities of the charity.

Reserves policy

'Free reserves' are those reserves free of any restriction that are available to meet the normal expenditure of the Church excluding that necessary to run the restricted activities. They provide a buffer of liquid funds to cover temporary shortfalls caused by an unforeseen decline in income or an unexpected increase in costs. Should any of these circumstances arise, these funds are intended to ensure that the charity can meet its contractual obligations to staff, premises and statutory bodies and its moral obligations to its donors.

The Trustees seek to maintain a level of free reserves of 3 months unrestricted expenditure.

Free reserves are currently calculated by deducting the value of our freehold property, less the mortgage, from the unrestricted fund balance. As at 31 October 2020 free reserves continued to equal 2 months of unrestricted expenditure (the same as at 31 October 2019). This therefore needs continued work to increase to the 3 months the Trustees seek to maintain. Work continues to reduce expenditure where practicable, for example the closing of the Wearhouse (our second hand clothes shop). We have now also updated our social media presence with the intention that this will increase awareness of the Church & the Charity (including CAP), expanding the ways people can donate and encouraging people to gift aid their donations where eligible. The Trustees continue to be informed frequently regarding the financial position.

Restricted reserves are kept to a minimum to ensure that funds are attributed in a timely way in accordance with the applicable restrictions. This applies to donations from individuals, fundraising, grants and legacies. These restricted reserves will be reviewed in the following financial year.

The charity does not currently hold 'designated funds'.

As a charity we usually apply for grants to fund children's spaces on our YOB activity. However, this year due to loss of income from our café and Wearhouse we also applied for and received several Covid related grants.

Structure, governance and management

Nature of governing document

Bognor Vineyard is a charitable company, limited by guarantee, as defined by the Companies Act 2006 and was set up by a Memorandum of Association on 20/10/2000. The Charity is constituted under a Memorandum of Association dated 20/10/2020 and is a registered charity number 1084904.

BOGNOR VINEYARD

TRUSTEES' REPORT

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who have an understanding of the events and functions organised by the charity, are willing to volunteer to help in our broader community work and are committed to the purposes as set out in the objects contained in the company's memorandum of association. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charities aims in their activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting in accordance with the Memorandum and Articles of Association. This process allows due consideration of the persons eligibility, personal competence, specialist knowledge and skills. There were no new trustees appointed this year.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the Articles of Association and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. The last full trustee training was held at the beginning of October 2019.

Organisational structure

The Senior Pastor sits on the board of trustees and the church functions with a leadership team who oversee the various departmental activities.

The trustees meet together as a body at least 3 times a year. We met 5 times this year physically and online, due to the extra burden of the Covid-19 Pandemic. The operations manager (a paid position) reports directly to the trustees. The trustees give their time freely and receive no remuneration or other financial benefits for their role.

Arrangements for setting key management personnel remuneration

The trustees consider the Senior Pastors of the church as their key management personnel. The Senior Pastor(s) pay is reviewed annually and normally increased in line with the Consumer Prices Index (CPI). Periodically their pay is also reviewed to be in line with similar positions in our national church network.

Patrick Wicker, who formally took over the paid position of Senior Pastor from Jan & Lisa Van Driel in November 2019 is paid a salary as stated in the attached accounts and is also a trustee. No payments have been made to him as part of his role of trustee. Liddy Blunden, a relative of trustees, was paid as employee of the Charity during the year. Their payments and salary rates are the same as other staff and no additional favours are shown to them.

BOGNOR VINEYARD

TRUSTEES' REPORT

Use of volunteers

Bognor Vineyard continues to rely heavily on an increasing 'volunteer workforce', whether fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts and we are eternally grateful to them.

Bognor Vineyard Church Trading Company Ltd

The trading subsidiary ceased trading in November 2018 and remains dormant.

Risk management

The trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity on a rolling basis during the year. This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems, and procedures to mitigate these risks.

This rolling review considers policies in the following areas:

- Financial
- Staff and Volunteers
- Health & Safety, fire, first aid and risk assessment
- IT and data management
- Child and vulnerable adult protection
- Insurance for property and activities
- Property maintenance and utilities

The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the church are kept under regular review. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies including safer recruitment and training , are made for all those who work with children or other vulnerable groups within the church and our charitable activities.

In a church charity mainly dependent on regular donations from its members, the trustees are always mindful of the potential risk in a reduction of donations. We attempt to mitigate this risk by the creation of monthly management accounts to ensure that a surplus and liquidity are maintained where possible, and through regular communication with members.

BOGNOR VINEYARD

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Bognor Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The annual report was approved by the trustees of the charity on 11 March 2021 and signed on its behalf by:

.....
Mark Blunden
Trustee

BOGNOR VINEYARD

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2020 which are set out on pages 12 to 30.

Respective responsibilities of trustees and examiner

As the charity's trustees of Bognor Vineyard (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 Bognor Vineyard 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:

1. accounting records were not kept in respect of Bognor Vineyard 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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
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PO18 8NF

11 March 2021

BOGNOR VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	147,917	44,866	192,783	186,494
Charitable activities	4	2,208	370	2,578	15,244
Other trading activities	5	323	4,515	4,838	73,345
Investment income	6	17,158	6	17,164	16,924
Other income	7	-	-	-	12
Total income		<u>167,606</u>	<u>49,757</u>	<u>217,363</u>	<u>292,019</u>
Expenditure on:					
Raising funds	8	-	-	-	17,379
Charitable activities	9	<u>135,456</u>	<u>67,376</u>	<u>202,832</u>	<u>267,776</u>
Total expenditure		<u>135,456</u>	<u>67,376</u>	<u>202,832</u>	<u>285,155</u>
Net income/(expenditure)		32,150	(17,619)	14,531	6,864
Transfers between funds		(25,513)	25,513	-	-
Other recognised gains and losses					
Gains/losses on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>41,000</u>
Net movement in funds		6,637	7,894	14,531	47,864
Reconciliation of funds					
Total funds brought forward		<u>367,246</u>	<u>47,816</u>	<u>415,062</u>	<u>367,198</u>
Total funds carried forward	24	<u><u>373,883</u></u>	<u><u>55,710</u></u>	<u><u>429,593</u></u>	<u><u>415,062</u></u>

The notes on pages 15 to 30 form an integral part of these financial statements.

BOGNOR VINEYARD

BALANCE SHEET

AS AT 31 OCTOBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	16	398,951	398,070
Investments	17	<u>100</u>	<u>100</u>
		<u>399,051</u>	<u>398,170</u>
Current assets			
Stocks	18	474	474
Debtors	19	20,482	11,367
Cash at bank and in hand		<u>64,937</u>	<u>70,276</u>
		85,893	82,117
Creditors: Amounts falling due within one year	20	<u>(15,625)</u>	<u>(14,967)</u>
Net current assets		<u>70,268</u>	<u>67,150</u>
Total assets less current liabilities		469,319	465,320
Creditors: Amounts falling due after more than one year	21	<u>(39,726)</u>	<u>(50,258)</u>
Net assets		<u>429,593</u>	<u>415,062</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		55,710	47,815
Unrestricted income funds			
Unrestricted funds		<u>373,883</u>	<u>367,247</u>
Total funds	24	<u>429,593</u>	<u>415,062</u>

The notes on pages 15 to 30 form an integral part of these financial statements.

BOGNOR VINEYARD
BALANCE SHEET
AS AT 31 OCTOBER 2020

For the financial year ending 31 October 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 30 were approved by the trustees, and authorised for issue on 11 March 2021 and signed on their behalf by:

.....
Mark Blunden
Trustee

.....
Lisa Van Driel
Company Secretary and Trustee

.....
Jan Van Driel
Trustee

The notes on pages 15 to 30 form an integral part of these financial statements.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Bognor Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	not provided
Furniture and equipment	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations	110,642	33,902	144,544	151,796
Gift aid reclaimed	24,775	5,764	30,539	34,698
Grants, including capital grants;				
Grants from other charities	12,500	5,200	17,700	-
	<u>147,917</u>	<u>44,866</u>	<u>192,783</u>	<u>186,494</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Events income	<u>2,208</u>	<u>370</u>	<u>2,578</u>	<u>15,244</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2019 £
Trading income;				
Shop income	-	-	-	49,087
Sales Storehouse and Wearhouse	-	4,515	4,515	13,132
YOB camp sales	-	-	-	1,127
Office and admin support charges	323	-	323	9,999
	<u>323</u>	<u>4,515</u>	<u>4,838</u>	<u>73,345</u>

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Interest receivable and similar income;				
Interest receivable on bank deposits	20	6	26	26
Income from rents	<u>17,138</u>	<u>-</u>	<u>17,138</u>	<u>16,898</u>
	<u>17,158</u>	<u>6</u>	<u>17,164</u>	<u>16,924</u>

7 Other income

8 Expenditure on raising funds

a) Costs of trading activities

	Note	Total 2020 £	Total 2019 £
Costs of goods sold		-	17,379
		<u>-</u>	<u>17,379</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

9 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Premises - Waterloo Square		14,085	-	14,085	6,349
Premises - Fairtrade shop		-	-	-	10,424
Services costs		10,860	-	10,860	16,963
Events		1,523	-	1,523	1,737
Youth and children		2,110	-	2,110	4,761
Chichester Vineyard		-	11,066	11,066	13,957
Youth of Bognor		-	524	524	19,873
Christians Against Poverty		-	6,647	6,647	6,899
Warehouse costs		-	7,104	7,104	8,073
Administration costs		4,264	246	4,510	13,744
Insurance		2,652	-	2,652	2,518
Subscriptions		9,600	-	9,600	10,225
Training and conferences		894	-	894	1,184
Travel and subsistence		1,756	-	1,756	1,287
Professional fees		3,533	150	3,683	456
Bank/merchant charges		715	-	715	1,041
Mortgage interest		2,079	-	2,079	2,487
Office and admin support recharged		(7,035)	7,035	-	-
Depreciation		530	188	718	572
Grants	10	3,264	2,789	6,053	2,562
Governance costs	11	3,532	-	3,532	5,267
Staff costs	14	81,094	31,627	112,721	137,397
		<u>135,456</u>	<u>67,376</u>	<u>202,832</u>	<u>267,776</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

10 Grant- making

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Analysis of grants				
Grants to individuals	-	2,789	2,789	-
Grants to institutions	2,400	-	2,400	2,400
Small gifts	864	-	864	162
	<u>3,264</u>	<u>2,789</u>	<u>6,053</u>	<u>2,562</u>

11 Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	<u>3,532</u>	<u>3,532</u>	<u>5,267</u>
	<u>3,532</u>	<u>3,532</u>	<u>5,267</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

12 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>718</u>	<u>572</u>

13 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Patrick Wicker

Patrick Wicker received remuneration of £27,705 (2019: £6,372) and £1,341 (2019: £Nil) of expenses were reimbursed to Patrick Wicker during the year.

These payments were made in respect of duties carried out for activities in furtherance of the churches objects. Remuneration was not paid in respect of the duties as a trustee.

Pension contributions amounting to £888 were paid in the current year (2019 - £0).

Payments are made in accordance with the Trust Deed.

Lisa & Jan Van Driel

Lisa & Johannes Van Driel (both trustees) received £1,824.21 as a leaving gift in their capacity of Senior Pastors who stepped down. They also received pension contributions amounting to £2,432.50 in the current year.

Donations made by the trustees without any conditions attached totalled £14,763 for the year (2019 - £13,807).

14 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	106,539	130,860
Social security costs	2,273	2,266
Pension costs	<u>3,909</u>	<u>4,271</u>
	<u>112,721</u>	<u>137,397</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Charitable staff	8	10
Management and administration	1	1
Shop staff	1	1
	<u>10</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

15 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>3,532</u>	<u>5,267</u>

16 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 November 2019	396,000	30,603	426,603
Additions	<u>-</u>	<u>1,599</u>	<u>1,599</u>
At 31 October 2020	<u>396,000</u>	<u>32,202</u>	<u>428,202</u>
Depreciation			
At 1 November 2019	-	28,533	28,533
Charge for the year	<u>-</u>	<u>718</u>	<u>718</u>
At 31 October 2020	<u>-</u>	<u>29,251</u>	<u>29,251</u>
Net book value			
At 31 October 2020	<u>396,000</u>	<u>2,951</u>	<u>398,951</u>
At 31 October 2019	<u>396,000</u>	<u>2,070</u>	<u>398,070</u>

An informal opinion of value of the freehold was obtained on 31st October 2019 by Steve Tickner, former trustee and partner at Henry Adams Estate Agents, and independent agent. The value was considered to be £396,000 which the trustees continue to agree is an appropriate valuation.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

17 Fixed asset investments

	2020 £	2019 £
Shares in group undertakings and participating interests	<u>100</u>	<u>100</u>

Subsidiaries

The profit for the financial period of Bognor Vineyard Church Trading Limited was £Nil (2019 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £1,267 (2019 - £1,267).

The company remains dormant since trading ceased last year.

18 Stock

	2020 £	2019 £
Stocks	<u>474</u>	<u>474</u>

19 Debtors

	2020 £	2019 £
Prepayments	436	378
Accrued income	18,187	9,599
Other debtors	<u>1,859</u>	<u>1,390</u>
	<u>20,482</u>	<u>11,367</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

20 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans	10,310	9,700
Other creditors	1,615	1,267
Accruals	<u>3,700</u>	<u>4,000</u>
	<u>15,625</u>	<u>14,967</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2020	2019
	£	£
Mortgage	<u>10,310</u>	<u>9,700</u>

There is a legal charge on Waterloo Square, Bognor Regis in respect of the commercial mortgage.

21 Creditors: amounts falling due after one year

	2020	2019
	£	£
Bank loans	<u>39,726</u>	<u>50,258</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2020	2019
	£	£
Mortgage	<u>39,726</u>	<u>50,258</u>

There is a legal charge on Waterloo Square, Bognor Regis in respect of the commercial mortgage.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2020

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020
	£
Lease for café	
Within one year	6,000
Between one and five years	<u>10,000</u>
	<u><u>16,000</u></u>

23 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,909 (2019 - £4,271).

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

24 Funds

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2020 £
Unrestricted funds					
General	367,246	167,283	(135,133)	(25,513)	373,883
Restricted funds	<u>47,816</u>	<u>49,757</u>	<u>(67,376)</u>	<u>25,513</u>	<u>55,710</u>
Total funds	<u>415,062</u>	<u>217,040</u>	<u>(202,509)</u>	<u>-</u>	<u>429,593</u>
	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2020 £
Unrestricted funds					
General					
General Funds	367,246	167,283	(135,133)	(25,513)	373,883
Restricted funds					
Christians Against Poverty	-	5,743	(28,599)	22,856	-
New Building	461	-	-	-	461
Youth of Bognor	11,847	4,595	(1,375)	-	15,067
Youth	1,069	-	-	-	1,069
Chichester Vineyard	33,050	29,208	(26,202)	-	36,056
Wearhouse	1,239	4,515	(8,411)	2,657	-
Homeless	150	-	-	-	150
Support	-	5,696	(2,789)	-	2,907
	<u>47,816</u>	<u>49,757</u>	<u>(67,376)</u>	<u>25,513</u>	<u>55,710</u>
Total funds	<u>415,062</u>	<u>217,040</u>	<u>(202,509)</u>	<u>-</u>	<u>429,593</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

Restricted funds

Christians Against Poverty (CAP)

Donations to this fund are used to provide debt counselling services to people in Bognor and beyond.

New Building

Donations to this fund are set aside for the future purchase of a church building.

Kenya

Donations to this fund are used to relieve poverty in Kenya.

Food Bank

Donations to this fund are used to provide food and provisions for needy individuals and families in Bognor and beyond.

Youth Of Bognor

Donations to this fund are used to provide a week-long supervised holiday camp and other activities for young people in the Bognor area, including children from disadvantaged families.

Frunch

Donations to this fund are used to provide a lunch for needy or lonely individuals on a weekly basis on the charity's premises.

Chichester Vineyard

Donations to this fund are used to establish a new church congregation in the Chichester area.

Support fund

This was set up in April 2020 for donations to support people with specific needs during the Covid Pandemic.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

	Balance at 1 November 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2019 £
Unrestricted funds					
General	321,287	224,058	(149,230)	(28,868)	367,247
Restricted funds	<u>45,911</u>	<u>67,961</u>	<u>(94,925)</u>	<u>28,868</u>	<u>47,815</u>
Total funds	<u>367,198</u>	<u>292,019</u>	<u>(244,155)</u>	<u>-</u>	<u>415,062</u>
	Balance at 1 November 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2019 £
Unrestricted funds					
General					
General Funds	321,287	224,058	(149,230)	(28,868)	367,247
Restricted funds					
Christians Against Poverty	-	1,081	(28,814)	27,733	-
New Building	461	-	-	-	461
Kenya	(877)	-	-	877	-
Food Bank	-	-	(2,400)	2,400	-
Youth of Bognor	15,928	19,913	(23,994)	-	11,847
Youth	1,069	-	-	-	1,069
Frunch	-	-	(858)	858	-
Chichester Vineyard	27,929	33,835	(28,715)	-	33,049
Wearhouse	1,251	13,132	(10,144)	(3,000)	1,239
Homeless	<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>
	<u>45,911</u>	<u>67,961</u>	<u>(94,925)</u>	<u>28,868</u>	<u>47,815</u>
Total funds	<u>367,198</u>	<u>292,019</u>	<u>(244,155)</u>	<u>-</u>	<u>415,062</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2020

25 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2020 £
Tangible fixed assets	398,951	-	398,951
Fixed asset investments	100	-	100
Current assets	29,714	55,710	85,424
Current liabilities	(15,625)	-	(15,625)
Creditors over 1 year	(39,726)	-	(39,726)
Total net assets	<u>373,414</u>	<u>55,710</u>	<u>429,124</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2019 £
Tangible fixed assets	398,070	-	398,070
Fixed asset investments	100	-	100
Current assets	34,301	47,816	82,117
Current liabilities	(14,966)	-	(14,966)
Creditors over 1 year	(50,258)	-	(50,258)
Total net assets	<u>367,247</u>	<u>47,816</u>	<u>415,063</u>

26 Related party transactions

During the year the charity made the following related party transactions:

Elizabeth Blunden

(wife of Mark Blunden, a trustee)

Elizabeth Blunden received remuneration amounting to £13,543 in the current year and reimbursement of expenses amounting to £9. At the balance sheet date the amount due to/from Elizabeth Blunden was £Nil (2019 - £Nil).

Bognor Vineyard Church Trading Limited

(Subsidiary)

The Trading Company is being held dormant. At the balance sheet date the amount due to Bognor Vineyard Church Trading Limited was £1,267 (2019 - £1,267).