

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

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
Bosham
West Sussex
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 (resigned 31 December 2021) Lisa Van Driel Jan Van Driel Gabrielle Sartin James Bartlett (resigned 1 November 2021) Patrick Wicker Johanna Coates (appointed 13 December 2021)
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 Bosham West Sussex 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 2021.

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

The Covid-19 Pandemic continued to affect the majority of our activities over the winter and in varying ways during 2021. The achievements and performances in this report will therefore reflect adaptations that were needed.

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.

Where there were national lockdowns, we continued to livestream our Sunday morning services which were available to watch via our website. We resumed in person services in April 2021 at the Bersted Community Hall and then resumed meeting back at Felpham Community College at the end of June 2021. Each of these were done with strict measures in place to limit the risk of Covid being spread and we achieved this with no outbreaks being reported. Whilst average attendance on a Sunday morning has fluctuated a lot over the past few months and declined quite significantly, we are now beginning to see a slow increase with new people attending. However, numbers are still lower than pre-covid numbers (which were approx. 100 adults plus children)

Our mid-week meetings (Small Groups) continued to meet online until the late Spring/early Summer, with some in person activities taking place outside. From September the groups were reorganised and fewer groups being run. However, approx. 50 people are attending these groups regularly.

Prayer meetings continue to be held twice a week online (via Zoom).

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. However the Children's Coordinator will be stepping down by the end of 2021 and we are currently hoping to recruit a new Children's Pastor as soon as possible.

Youth - In previous years, youth sessions (school years 7 - 13) ran weekly, usually alternating between social activities with the whole youth group and 'Life groups' in smaller groups. However, this year, the remainder of the youth leaders stepped down, which left only one leader and one helper. As Covid restrictions lifted, and it became safer to do so, we resumed meeting together but now due to the lack of leaders, we have had to keep the whole group together, and are not able to go out on socials. Currently we meet in the office weekly to do Bible studies mixed with some board games, for which approx 6-8 youth join. We also run Sunday morning 'Elevate' sessions, where a curriculum is worked through and is attended by approximately 8-10 youth.

BOGNOR VINEYARD

TRUSTEES' REPORT

Children - During the latter part of 2020 the children continued to meet on-line every Sunday for the kids 'After Party' activities were sent via email to parents for kids to take part in during the Online service. The kids then had an hour long zoom meeting dedicated to them where they had 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. On average the number of children logging on to this was 4/5.

Since May 2021 the children have been meeting in person on a Sunday morning. The children stay in the service during worship and then have their own group for the latter half composed of a story/video, prayer time, craft or game and some free time. There has been a regular weekly attendance of 7/8 children. There are currently 9 children on the register and 3 regular visitors. The children on register are attending regularly. We continue to have 2 adults on the rota to run the children's group but due to a decrease in the number of volunteers, one Sunday per month the kids stay in the service and have craft at the back of the hall supervised by team leaders.

As mentioned above, the Children's coordinator is stepping down and we are therefore looking to refill this role, to enable our kids groups to continue.

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 it's more vulnerable members and will continue to build on this over the next few years.

We are temporarily paying someone a few hours per week to lead on some of this work at such a crucial time coming out of the pandemic.

Support Fund

The support fund was created at the beginning of the Covid-19 pandemic to practically support those who were being adversely affected financially. This year we have continued to offer financial support where appropriate in the form of supermarket vouchers and cash donations.

We continue to act as an ambassador to ACTS435 for the local community. This allows churches and services to approach us if they know of anyone in need of specific items and a request is made through this group for part or full costs to be met. Several people have been helped through this already.

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 as well as costs being met by us as well.

BOGNOR VINEYARD

TRUSTEES' REPORT

14 new clients have been seen from November 2020 to August 2021 and 9 clients have gone debt free during this same period.

26 CAP clients and their families were given Christmas Hampers in Dec 2020, all from donations from our own church members. This was a slight decrease on the previous year's.

Up until the end of September, we continued to give out our Fareshare food on a weekly basis to our CAP clients. 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.

The CAP Debt Centre Manager stepped down at the beginning Of October and we are currently advertising for someone to take over as well as a Compassion Coordinator to lead on the whole ministry (this may end up being the same person).

Frunch

Unfortunately, Frunch has been unable to resume mainly due to the small space and continued risk of COVID, however plans to start up something similar are being considered.

Tuesday coffee morning Support Group

Our weekly Tuesday Coffee morning has been running for over 3 years with the support of 2 amazing volunteers and with a regular attendance of 12/13 people (mainly ex-CAP clients or those who were attending Frunch). Whilst it remains 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 this activity during lockdown but have restarted this in a slightly different way due to the existing restrictions and/or risk (i.e. meeting outside in good weather up until September, or in smaller groups with different time slots when the weather is not so nice).

Biscuits and cakes and tea are generally used from those we receive through Fareshare and one of the volunteers making her own cakes. In September, the group started having a monthly lunch together. This is cooked and overseen by volunteers with food coming from Fareshare collection where possible, and church funds being used for the rest.

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 and Trussell Trust. We also often provide spare food to them that we cannot use and they will also receive our weekly Fareshare delivery until we recruit to our compassion coordinator (to avoid us having to cancel as we have already paid for several more months)

BOGNOR VINEYARD

TRUSTEES' REPORT

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. Our church office is used as a base for a few of the volunteers.

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 all let. The café continues to operate and a new tenant is in one of the flats. Unfortunately the tenant moved out of the other flat this year and it was discovered that a lot of work needed doing to make it rentable again so there have been several months where we have not been able to receive an income for this. Work was commissioned with trustee agreement and is now finished. A large donation was given by one of the church members for this work specifically and therefore there was little cost to the church. The flats are being managed by a property management company who will be seeking a new tenant shortly.

The office at the back, remains separated by lockable doors enabling better security of confidential information. The front gives us a good size meeting room accessible through the front rather than the back alley (as previously) and is used mainly by our own charity for its own activities and services but is offered to other local charities for meetings and training events as availability allows.

Re-Branding

This year, we were given a generous donation especially for the use of rebranding our church logo and enabling us to invest in some publicity merchandise. This seemed especially significant as we journey into a new season post Covid.

Youth of Bognor (YOB) Camp is a cross-church venture that welcome all children and young people from across Bognor Regis and surrounding villages. Unfortunately, due to covid, YOB Camp was cancelled at the last minute this year and an activity day was run instead. Several children attended, who would have been going on the camp, and were able to experience a little of what the camp may have been like, with a few similar activities available. New equipment and resources were bought during the year in preparation for future camps and we received 3 grants, amounting to just over £2000, with the aid of our fundraiser. This will help fund several children's places in next year's camp which we are excitedly planning for.

Chichester Vineyard - We continued to support a Vineyard Church Plant in the Chichester area who were also affected by the Pandemic and lockdown. In July, the Senior Pastors gave notice of their resignation to be effective from 1st September 2021, with the understanding that they will continue to oversee the bank accounts and any Governance issues that may arise. Adverts for a part time Senior Pastor went out mid October and while they are waiting to appoint someone else, a small team of group leaders will work together to continue the work of the church. They will be meeting mid week but not currently on a Sunday morning.

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TRUSTEES' REPORT

Mission and Outreach

The Covid-19 pandemic continues to make missionary and outreach work very difficult this year with the Alpha course being the main activity undertaken by the charity (continued from the previous year). 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.

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.

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 where appropriate 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 amounted to £198,588 (2020: £217,363) and expenditure £176,542 (2020: £202,832).

Fund balances at the year-end are £451,539 made up of £401,504 unrestricted funds and £50,035 restricted funds (mainly Chichester Vineyard and Youth of Bognor). The net growth in funds was £21,946 (increase of £27,621 in unrestricted, decrease of £5,675 in restricted).

Investments

We have the church's office premises at 5a Waterloo Square in central Bognor Regis, along with the Café next door and the 2 flats above (one of which is newly refurbished). We have also operated a policy of keeping available funds within interest-bearing deposit accounts having regard to liquidity requirements.

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.

BOGNOR VINEYARD

TRUSTEES' REPORT

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 2021 free reserves were equal to 3 months of unrestricted expenditure. As at 31 October 2020 the reserves equated to 2 months of unrestricted expenditure. This year there have been reductions to our salary costs as one person was made redundant and one person resigned. Whilst we will be recruiting in the next financial year, (to different roles in line with the changing needs), we expected the overall salary costs to be less than previous years'.

There has been an increase in expenses to our pastoral care support in terms of flowers, small gifts, lunches and drinks. We have felt this has been a crucial expense at a time where people's wellbeing and good mental health is at risk.

We have continued to remind church members about giving online so that our donations are not affected detrimentally by not meeting in person and a high percentage of our members give regularly this way. The trustees continue to be informed regularly regarding the financial position and have continuous secure access to the financial spreadsheet and information, updated monthly by the operations manager.

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, grants were sought to fund children's spaces on our YOB activity but no other grants were sought this year.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

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 is part of the national network of Vineyard Churches UK&I.

Recruitment and appointment of trustees

Trustees are appointed in accordance with the Memorandum and Articles of Association. The existing trustees are responsible for the recruitment of new trustees.

BOGNOR VINEYARD

TRUSTEES' REPORT

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 person's eligibility, personal competence, specialist knowledge and skills.

There was one new trustee appointed this year, as one stepped down.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed 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 is the Senior Pastor as well as trustee is paid a salary as stated in the attached accounts. No payments have been made to him as part of his role of trustee. Liddy Blunden, a relative of trustees, was paid as an employee of the Charity during the year up until the end of September 2021. Their payments and salary rates are the same as other staff and no additional favours are shown to them.

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

TRUSTEES' REPORT

Bognor Vineyard Church Trading Company Ltd

The trading subsidiary was formally dissolved in September 2021.

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 16 February 2022 and signed on its behalf by:

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

.....
Jan Van Driel
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 2021 which are set out on pages 13 to 28.

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
Delling Lane
Bosham
Bosham
West Sussex
PO18 8NF

16 February 2022

BOGNOR VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	134,326	44,312	178,638	192,783
Charitable activities	4	3,204	2,339	5,543	2,578
Other trading activities	5	-	-	-	4,838
Investment income	6	14,406	1	14,407	17,164
Total income		151,936	46,652	198,588	217,363
Expenditure on:					
Charitable activities	7	124,215	52,327	176,542	202,832
Total expenditure		124,215	52,327	176,542	202,832
Gains/losses on investment assets		(100)	-	(100)	-
Net income/(expenditure)		27,621	(5,675)	21,946	14,531
Net movement in funds		27,621	(5,675)	21,946	14,531
Reconciliation of funds					
Total funds brought forward		373,883	55,710	429,593	415,062
Total funds carried forward	18	401,504	50,035	451,539	429,593

The notes on pages 16 to 28 form an integral part of these financial statements.

BOGNOR VINEYARD
REGISTERED NUMBER: 4093580

BALANCE SHEET
AS AT 31 OCTOBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	398,388	398,951
Investments	12	-	100
		<u>398,388</u>	<u>399,051</u>
Current assets			
Stocks	13	474	474
Debtors	14	450	20,482
Cash at bank and in hand		<u>95,754</u>	<u>64,937</u>
		96,678	85,893
Creditors: Amounts falling due within one year	15	<u>(14,503)</u>	<u>(15,625)</u>
Net current assets		<u>82,175</u>	<u>70,268</u>
Total assets less current liabilities		480,563	469,319
Creditors: Amounts falling due after more than one year	16	<u>(29,024)</u>	<u>(39,726)</u>
Net assets		<u><u>451,539</u></u>	<u><u>429,593</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		50,035	55,710
Unrestricted income funds			
Unrestricted funds		<u>401,504</u>	<u>373,883</u>
Total funds	18	<u><u>451,539</u></u>	<u><u>429,593</u></u>

For the financial year ending 31 October 2021 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.

The notes on pages 16 to 28 form an integral part of these financial statements.

BOGNOR VINEYARD
REGISTERED NUMBER: 4093580
BALANCE SHEET
AS AT 31 OCTOBER 2021

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

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on 16 February 2022 and signed on their behalf by:

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

.....
Jan Van Driel
Trustee

The notes on pages 16 to 28 form an integral part of these financial statements.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

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 2021

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.

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.

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.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

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

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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 2021

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 2021 £	Total 2020 £
Donations and legacies;				
Donations	116,278	33,515	149,793	144,544
Gift aid reclaimed	18,048	8,757	26,805	30,539
Grants, including capital grants;				
Grants from other charities	-	2,040	2,040	17,700
	<u>134,326</u>	<u>44,312</u>	<u>178,638</u>	<u>192,783</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Events income	<u>3,204</u>	<u>2,339</u>	<u>5,543</u>	<u>2,578</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

5 Income from other trading activities

	Total funds £	Total 2020 £
Trading income;		
Sales Storehouse and Wearhouse	-	4,515
Office and admin support charges	-	323
	<u>-</u>	<u>4,838</u>

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;				
Interest receivable on bank deposits	5	1	6	26
Income from rents	<u>14,401</u>	<u>-</u>	<u>14,401</u>	<u>17,138</u>
	<u>14,406</u>	<u>1</u>	<u>14,407</u>	<u>17,164</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Premises -					
Waterloo Square		18,442	-	18,442	14,085
Services costs		3,813	-	3,813	10,860
Events		3,203	-	3,203	1,523
Youth and children		1,281	-	1,281	2,110
Chichester Vineyard		-	5,151	5,151	11,066
Youth of Bognor		-	3,451	3,451	524
Christians					
Against Poverty		-	5,192	5,192	6,647
Warehouse costs		-	-	-	7,104
Administration costs		4,499	-	4,499	4,510
Insurance		3,110	-	3,110	2,652
Subscriptions		10,146	-	10,146	9,600
Training and conferences		909	-	909	894
Travel and subsistence		66	-	66	1,756
Professional fees		820	-	820	3,683
Bank/merchant charges		91	-	91	715
Mortgage interest		1,690	-	1,690	2,079
Office and admin support					
recharged		(8,344)	8,344	-	-
Independent examination		2,400	-	2,400	3,532
Depreciation		422	141	563	718
Grants	8	2,941	2,300	5,241	6,053
Staff costs	10	78,726	27,748	106,474	112,721
		<u>124,215</u>	<u>52,327</u>	<u>176,542</u>	<u>202,832</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

8 Grant- making

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Analysis of grants				
Grants to individuals	-	2,300	2,300	2,789
Grants to institutions	2,400	-	2,400	2,400
Small gifts	541	-	541	864
	<u>2,941</u>	<u>2,300</u>	<u>5,241</u>	<u>6,053</u>

9 Trustees remuneration and expenses

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

Patrick Wicker

Patrick Wicker received remuneration of £35,377 (2020: £27,705) 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 £874 were paid in the current year (2020 - £888).

Payments are made in accordance with the Trust Deed.

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	101,859	106,539
Social security costs	1,626	2,273
Pension costs	1,438	3,909
Redundancy	<u>1,551</u>	<u>-</u>
	<u>106,474</u>	<u>112,721</u>

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

	2021 No	2020 No
Charitable staff	3	3
Management and administration	1	1
Shop staff	<u>-</u>	<u>1</u>
	<u>4</u>	<u>5</u>

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

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 November 2020	396,000	32,202	428,202
At 31 October 2021	396,000	32,202	428,202
Depreciation			
At 1 November 2020	-	29,251	29,251
Charge for the year	-	563	563
At 31 October 2021	-	29,814	29,814
Net book value			
At 31 October 2021	396,000	2,388	398,388
At 31 October 2020	396,000	2,951	398,951

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.

12 Fixed asset investments

	2021 £	2020 £
Shares in group undertakings and participating interests	-	100

13 Stock

	2021 £	2020 £
Stocks	474	474

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

14 Debtors

	2021 £	2020 £
Prepayments	450	436
Accrued income	-	18,187
Other debtors	-	1,859
	<u>450</u>	<u>20,482</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	10,701	10,310
Other taxation and social security	1,126	-
Other creditors	276	1,615
Accruals	<u>2,400</u>	<u>3,700</u>
	<u>14,503</u>	<u>15,625</u>

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

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

16 Creditors: amounts falling due after one year

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

	2021 £	2020 £
Mortgage	<u>29,025</u>	<u>39,726</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 2021

17 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 £1,438 (2020 - £3,909).

Contributions totalling £276 (2020 - £348) were payable to the scheme at the end of the year and are included in creditors.

18 Funds

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 October 2021 £
Unrestricted funds					
General					
General Funds	373,883	151,936	(124,215)	(100)	401,504
Restricted funds					
Christians Against Poverty	-	557	(23,111)	-	(22,554)
New Building	461	-	-	-	461
Youth of Bognor	15,067	9,833	(7,496)	-	17,404
Youth	1,069	-	-	-	1,069
Chichester Vineyard	36,056	28,157	(19,420)	-	44,793
Homeless	150	-	-	-	150
Support	2,907	8,105	(2,300)	-	8,712
	<u>55,710</u>	<u>46,652</u>	<u>(52,327)</u>	<u>-</u>	<u>50,035</u>
Total funds	<u>429,593</u>	<u>198,588</u>	<u>(176,542)</u>	<u>(100)</u>	<u>451,539</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 OCTOBER 2021

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.

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.

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.

	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
Warehouse	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 2021

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2021 £
Tangible fixed assets	397,966	422	398,388
Current assets	46,957	49,613	96,570
Current liabilities	(14,803)	-	(14,803)
Creditors over 1 year	(29,024)	-	(29,024)
Total net assets	<u>401,096</u>	<u>50,035</u>	<u>451,131</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2020 £
Tangible fixed assets	398,388	563	398,951
Fixed asset investments	100	-	100
Current assets	30,277	55,147	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>

20 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 £11,570 (2020: £13,543) in the current year. At the balance sheet date the amount due to/from Elizabeth Blunden was £Nil (2020 - £Nil).