

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

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
Chichester
West Sussex
PO18 8NF

BOGNOR VINEYARD

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BOGNOR VINEYARD

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mark Blunden (resigned 31 December 2021) Lisa Van Driel (resigned 1 December 2022) Jan Van Driel (resigned 1 December 2022) Gabrielle Sartin James Bartlett (resigned 1 November 2021) Patrick Wicker Johanna Coates (appointed 13 December 2021) Kevin Finniear Alan Coombs (appointed 2 November 2022)
Charity Registration Number	1084904
Company Registration Number	4093580
Registered Office	The charity is incorporated in England. Waterloo House 5a Waterloo Square Bognor Regis West Sussex PO21 1TE
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Barclays Bank PLC Leicester LE87 2BB

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 2022.

Objectives and activities

Purposes and aims

The primary aims and purposes of Bognor Vineyard Church as contained in our Memorandum & Articles 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.

Bognor Vineyard is committed to seeing people transformed by the love of God, becoming fully devoted followers of Jesus who are grounded in his truth and empowered by his Spirit for the sake of His kingdom.

This is primarily achieved through:

- Public Worship and Prayer.
- Christian Biblical teaching and sharing of our faith.
- Facilitating and strengthening closer friendships and community including links with other churches and services.
- Provision of Pastoral Care for those within the church and the local community.
- Missionary and outreach work.
- Creating a welcoming space in our registered premises to those who engage in our activities.

Main objectives

Our main objectives continue to be the pastoral and spiritual care of those who attend Bognor Vineyard Church and its activities in line with our Christian Faith. When planning our activities for the year, the trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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

Trustees are appointed in accordance with the Memorandum and 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 person's eligibility, personal competence, specialist knowledge and skills.

We would like to thank M. Blunden who resigned this year from the Board of Trustees. We also welcomed J. Coates (Reeves) and K. Finniear onto the Board. Further resignations and recruitment are planned for next year.

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. A full trustee training has been booked for 2nd November 2022, led by Trust Advice, who we are a member of.

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

Organisational structure

The management of the charity and its governance is the responsibility of the trustees. The directors are trustees for the purposes of the Charity Commission. Bognor Vineyard is part of the national network of Vineyard Churches UK & Ireland (VCUKI) who provide oversight, training and support for trustees and Senior Leadership. As a requirement of VCUKI, the Senior Pastor sits on the Board of Trustees.

The Church also functions with a leadership team who share Spiritual oversight with the Senior Pastors of our various ministries and activities. Day to day decisions on expenditure and activities are decided by the staff in charge of different areas of the church in line with our financial policies. 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.

It is a requirement under the memorandum & Articles of Association that the trustees meet together as a body at least 3 times a year. This year we met 5 times due to urgent issues arising around the required repair and maintenance of the registered premises, and the impact of the incurred costs.

BOGNOR VINEYARD

TRUSTEES' REPORT

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.

Payments to trustees and their relatives

P. 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.

J. Wicker, Patrick's wife, received a salary this year for overseeing the Children's ministry. Their payments and salary rates are decided in line with other staff and no additional favours are shown to them.

Patrick also received a gift of £1,291 towards flights to the USA from the Support Fund.

Volunteers

Bognor Vineyard continues to rely heavily on a 'volunteer workforce' to run our various church and community activities. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts and we are eternally grateful to each and every one of them.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major 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, including Youth of Bognor (YOB).

BOGNOR VINEYARD

TRUSTEES' REPORT

In a church charity mainly dependent on regular donations from its members, the trustees are always mindful of the potential financial 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.

Achievements and performance

Review of activities

The post pandemic (Covid-19) landscape continues to affect attendance and the number of activities we have been able to deliver. The biggest challenges this year particularly have been the pressures on our resources, both financial and human. A decrease in staff and volunteers alongside reduced general income against a significant rise in building costs, have resulted in us meeting fewer objectives than initially planned.

However, we have also continued to see God's faithfulness and provision this year. We received a generous financial donation and are beginning to see some growth in our numbers as we closed out the year. We continue to be a group of people who love God and endeavour to demonstrate Jesus to those around us through the power and grace of the Holy Spirit.

The most significant changes to our charity this year has been CAP and Chichester Vineyard.

CAP

Our CAP (Christians Against Poverty) Debt Counselling service ceased in October 2021 when the centre Manager stood down. However we were committed to continuing making a monthly subscription to CAP for a year. The last payment was made in Sept 2022. We were unable to recruit to the position during the year. However several local churches including ourselves will be funding this together out of one of the local churches, with a view to taking on new clients early 2023.

With the closure of the CAP, many of our connected services we used to offer also had to cease. For example, we no longer obtain and distribute food through Fareshare although we did transition the end of our contract by giving the food to the Local Food Bank until it expired.

Chichester Vineyard

Chichester Vineyard (a church plant from Bognor Vineyard) was formally closed in June 2022 following the resignations of the existing Senior Pastors and no applications being received for the position.

Remaining monies are held in a restricted fund until agreement can be reached and due decision processes followed, about how they are to be used.

BOGNOR VINEYARD

TRUSTEES' REPORT

Youth of Bognor (YOB) Camp

YOB is a cross-church holiday venture that welcomes all children and young people from across Bognor Regis and surrounding areas. YOB is run by a core team with oversight from Bognor Vineyard. They hold their own bank accounts and all expenses are covered by themselves through fundraising, tickets and donations. YOB employs someone a couple of hours per week to seek funding through grants. This year the following grants were received:

Green Hills Christian Trust - £1,000 and £600. These were to fund places.

The summer camp was able to resume this year after a couple of year's break (due to transitioning of leadership and then the Covid-19 pandemic). The Camp was held in August at Westbrook, on the Isle of Wight. 45 children attended as 'YOBS' (plus 2 pre-YOBs), 8 Young Leaders and 25 Adult Leaders. 4 children became Christians, a lot of fun was had and some really good feedback received from parents.

Worship and prayer

Bognor Vineyard continues to be 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, we offer Sunday morning worship, prayer meetings & walks, mid-week Small Groups, youth and children's groups.

Small Groups continue to be a crucial part of church life and are well attended with a large percentage of our church family meeting regularly during the week. Small group leaders are voluntary and have regular training and opportunity to seek support, so they in turn are able to offer practical as well as spiritual support to those in their groups. Small groups are overseen by the Senior Pastors.

We have continued to meet on Sunday mornings at Felpham Community College. Whilst the strict measures of the pandemic have been lifted, we continue to monitor and make adjustments as and when needed. Average attendance on a Sunday morning has declined since the Pandemic in line with other churches in the area and we ended the year with a regular attendance of approx 55 adults plus children. This of course had a significant impact on our income this year which comes mainly from committed members of the Church.

Ministries

There have been some staff changes over the last few months resulting in the 3 main church ministry roles of Youth pastor, Worship pastor & Children's coordinator stepping down. The year has ended with these being run by volunteers or being overseen by existing paid staff.

Youth, children and students - We finished the year with an unpaid intern specialising in the area of youth and students. Having youth & children regularly attending Bognor Vineyard is one of our highest priorities and we will be putting a team together early 2023 to address how we can increase participation in these ministries.

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TRUSTEES' REPORT

Youth continue to meet on a Sunday morning and on a Tuesday evening. With low numbers of helpers, activities are restricted but we continue to monitor this and increase where possible to do so safely.

The children continue to stay in the Sunday morning service during the first half and then have their own group for the latter half composed of a story/video, prayer time, craft or game and some free time. Weekly attendance has been varied but averages approx 6 children. 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 supervised craft at the back of the hall.

Connections with students continue to be sought via the local university's Christian Union and we hope will increase over the coming year as more time is invested in this area through the Senior Pastor and our unpaid intern.

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.

We continue to pay someone a few hours per week to lead on some of this work at such a crucial time where needs continue to increase.

Support Fund - As part of our commitment to provide care & support, the support fund was created at the beginning of the Covid-19 pandemic to practically support those who were being adversely affected financially due to the pandemic. During this year, the remit was subsequently widened after consultation was held with those who had donated funds. The fund now supports those connected to Bognor Vineyard who are in financial need for other reasons, not just Covid. With some funds still in the account we have been able to help several people again this year including a large gift to the spouse of one of our staff, when they were unable to receive an income due to a fracture. We were also able to provide the cost of a flight to the senior pastor so that he could attend the funeral of his father who passed away.

Coffee support group and monthly lunch - Our weekly Tuesday coffee and quiz morning has continued with the support of our 2 amazing volunteers and is attended regularly by over a dozen adults who are lonely or struggling, with the aim to build friendships and laugh together over a cuppa and cake in a safe space. We extended this group to Friday afternoons as well, which has more of a Christian content. We continue to hold a monthly Tuesday lunch for vulnerable adults and those on their own which is regularly attended by approx 15 adults.

Agencies we support or participate with

Food Bank - We continued to contribute to our local food bank (part of Trussell Trust) and £1,200 was donated from general funds.

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TRUSTEES' REPORT

Arun Angels - Bognor Vineyard continues to have volunteers who work with Arun Angels, 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. No financial assistance was made by Bognor Vineyard this year but our church office continues to be used as a base.

Churches Together - A few of the local church Pastors (including our Senior Pastor) formed a working party to reestablish the existing Churches Together group. Whilst the transition is not yet complete, it is likely that this will be complete early in 2023. Bognor Vineyard is very much looking forward to being an active part of this. No financial support was given by Bognor Vineyard.

Ukrainian Refugees - A few members of Bognor Vineyard were part of a wider group putting together help & support for those who came to the local community from the Ukraine. In April Bognor Vineyard started to hold the funds for public donations made towards putting together Welcome Boxes. All but one donation was made from within Bognor Vineyard with the total collected being £1697. Having gone out to consultation later in the year, the use of the donations was broadened to give financial support in other ways. As a result we were able to fund places at the YOB camp for 3 Ukrainian children. The remaining balance was then transferred to Shore Community Church for their continued work in this area.

Registered premises

Our registered premises at 5a Waterloo Square in central Bognor Regis includes two flats and a café which are all let. The flats are being managed by a property management company. The café continues to operate and both flats currently have tenants until the end of December when the tenancy agreements come to an end. We have been informed that the roof and loft need substantial work done, and this is being arranged to take place early in the new year.

The back of the downstairs area holds our office, and the front is used by our youth group, coffee mornings and lunches. It also acts as storage for a lot of our church equipment as we do not have a permanent meeting space

Mission and outreach

The effects of Covid-19 pandemic on our volunteers and finances, continues to make missionary and outreach work particularly difficult again this year. A couple of Alpha courses have been run through the Friday Coffee group and we will be organising some baptisms in the coming year. Alpha is a programme done over several weeks for those seeking to learn about the Christian Faith.

Like other charities and churches, we are still experiencing pressures arising from the Covid-19 Pandemic, along with the effects of the country's current economic situation. However, the charity continues to develop and revise working practices and continues to employ and involve specialists where appropriate to handle the increasing responsibilities as well as fill any gaps in knowledge we have within our trustee body.

BOGNOR VINEYARD

TRUSTEES' REPORT

Plans for future periods

Due to the urgency of the work needed on our premises and the effect on leases etc, this will be our initial focus in the new financial year. We will be considering whether the time is right to sell the property or to invest into its repair and maintenance (which will require substantial investment).

Decisions around recruitment and how to fulfil our objects will be mainly dependent on these decisions and the financial costs incurred as a result.

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 £180,076 (2021: £198,588) and expenditure £178,265 (2021: £176,542).

Fund balances at the year-end are £453,350 made up of £388,953 unrestricted funds and £64,097 restricted funds (mainly Chichester Vineyard and Youth of Bognor). The net growth in funds was £1,511 (decrease of £12,251 in unrestricted, increase of £14,062 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 was newly refurbished last year). Whilst we will be spending substantial funds on fixing the roof and loft, this will be paid for out of a large unrestricted donation we received earlier in the year. 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 three 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 2022 free reserves were equal to two months of unrestricted expenditure. (As at 31 October 2021 the reserves equated to 3 months of unrestricted expenditure).

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TRUSTEES' REPORT

This year has seen further reductions to our salary costs and we finished the year employing a total of 5 staff (2.33 FTE), with further reductions planned for early 2023 to less than 2 FTE.

There has been an increase in expenses of our pastoral care support in terms of flowers, small gifts, lunches and drinks. This year, we have also paid someone a few hours per week to coordinate and facilitate this. We have felt this has been a crucial expense at a time where people's wellbeing and good mental health is at risk.

The majority of our church members give regularly and straight to our bank account. 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 are reviewed each financial year. Formal consultation was held this year for the change of use on 3 of our restricted funds - Support Fund, the Homeless fund, and Youth equipment fund. A public notification was made in our newsletter and at several gatherings, with formal agreement being made by the trustees in February's meeting. As well as the support fund, the other restricted funds affected were:

- Youth Equipment - The original reason for these funds was to pay towards equipment for a youth group to be held at a local community Centre. As this never happened, it was agreed for the funds to pay towards any youth related expenses. This year the majority of the fund was spent on the coach to a youth camp (to reduce parental expense), with a remaining balance of just under £200.
- Homeless Fund - these funds had been lying dormant for several years and after the consultation, were used to help pay for a couple of nights accommodation for someone whose job had gone wrong resulting in having nowhere to stay except on the street. The year closed with the fund at zero.
- The Refugee Fund, another restricted fund set up this year was consulted on separately (see above). The year finished with a balance in this fund of just over £200.

The charity does not currently hold 'designated funds'.

As a charity, grants totalling £1,600 were received by YOB, to fund children's spaces on the summer camp but no other grants were received 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.

BOGNOR VINEYARD

TRUSTEES' REPORT

Statement of 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 April 2023 and signed on its behalf by:



G.Sartin (Apr 26, 2023 21:42 GMT+1)

.....
Gabrielle Sartin
Trustee



Kevin Finniear (Apr 26, 2023 23:19 GMT+1)

.....
Kevin Finniear
Trustee

BOGNOR VINEYARD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOGNOR VINEYARD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2022 which are set out on pages 13 to 28.

Responsibilities and basis of report

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
Chichester
West Sussex
PO18 8NF

20 April 2023

BOGNOR VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	133,749	15,403	149,152	178,638
Charitable activities	4	1,224	13,905	15,129	5,543
Investment income	5	21	8	29	6
Other income	6	15,766	-	15,766	14,401
Total income		<u>150,760</u>	<u>29,316</u>	<u>180,076</u>	<u>198,588</u>
Expenditure on:					
Charitable activities	7	<u>140,457</u>	<u>37,808</u>	<u>178,265</u>	<u>176,542</u>
Total expenditure		140,457	37,808	178,265	176,542
Gains/losses on investment assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>(100)</u>
Net income/(expenditure)		10,303	(8,492)	1,811	21,946
Transfers between funds		<u>(22,554)</u>	<u>22,554</u>	<u>-</u>	<u>-</u>
Net movement in funds		(12,251)	14,062	1,811	21,946
Reconciliation of funds					
Total funds brought forward		<u>401,504</u>	<u>50,035</u>	<u>451,539</u>	<u>429,593</u>
Total funds carried forward	16	<u>389,253</u>	<u>64,097</u>	<u>453,350</u>	<u>451,539</u>

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

BOGNOR VINEYARD
(REGISTRATION NUMBER: 4093580)
BALANCE SHEET
AS AT 31 OCTOBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	<u>398,765</u>	<u>398,388</u>
		<u>398,765</u>	<u>398,388</u>
Current assets			
Stocks		-	474
Debtors	12	320	450
Cash at bank and in hand		<u>86,562</u>	<u>95,754</u>
		86,882	96,678
Creditors: Amounts falling due within one year	13	<u>(16,563)</u>	<u>(14,503)</u>
Net current assets		<u>70,319</u>	<u>82,175</u>
Total assets less current liabilities		469,084	480,563
Creditors: Amounts falling due after more than one year	14	<u>(15,734)</u>	<u>(29,024)</u>
Net assets		<u>453,350</u>	<u>451,539</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		64,097	50,035
Unrestricted income funds			
Unrestricted funds		<u>389,253</u>	<u>401,504</u>
Total funds	16	<u>453,350</u>	<u>451,539</u>

For the financial year ending 31 October 2022 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

BOGNOR VINEYARD
(REGISTRATION NUMBER: 4093580)
BALANCE SHEET
AS AT 31 OCTOBER 2022

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on 20 April 2023 and signed on their behalf by:


G.Sartin (Apr 26, 2023 21:42 GMT+1)
.....
Gabrielle Sartin
Trustee


Kevin Finniear (Apr 26, 2023 23:19 GMT+1)
.....
Kevin Finniear
Trustee

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

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

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 THE YEAR ENDED 31 OCTOBER 2022

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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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 THE YEAR ENDED 31 OCTOBER 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

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 company 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.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	112,851	12,066	124,917	149,793
Gift aid reclaimed	20,898	1,737	22,635	26,805
Grants, including capital grants;				
Grants from other charities	-	1,600	1,600	2,040
	<u>133,749</u>	<u>15,403</u>	<u>149,152</u>	<u>178,638</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Events income	<u>1,224</u>	<u>13,905</u>	<u>15,129</u>	<u>5,543</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>21</u>	<u>8</u>	<u>29</u>	<u>6</u>

6 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Rental income	<u>15,766</u>	<u>15,766</u>	<u>14,401</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Premises - Waterloo Square		9,847	-	9,847	18,442
Church services costs		14,861	-	14,861	3,813
Events		2,074	875	2,949	3,203
Youth and children		1,662	-	1,662	1,281
Chichester Vineyard		-	2,540	2,540	5,151
Youth of Bognor		-	25,291	25,291	3,451
Christians Against Poverty		-	-	-	5,192
Compassion and refugee support		1,440	1,460	2,900	-
Administration costs		7,106	55	7,161	4,499
Insurance		3,234	-	3,234	3,110
Subscriptions		9,730	-	9,730	10,146
Training and conferences		269	-	269	909
Travel and subsistence		1,039	150	1,189	66
Professional fees		9,466	-	9,466	820
Bank/merchant charges		144	-	144	91
Mortgage interest		1,309	-	1,309	1,690
Office and admin support recharged		(2,190)	2,190	-	-
Independent examination		2,100	-	2,100	2,400
Depreciation		816	106	922	563
Grants	8	2,802	2,383	5,185	5,241
Staff costs	10	74,748	2,758	77,506	106,474
		<u>140,457</u>	<u>37,808</u>	<u>178,265</u>	<u>176,542</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

8 Grant- making

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Analysis of grants				
Grants to individuals	-	2,383	2,383	2,300
Grants to institutions	2,400	-	2,400	2,400
Small gifts	402	-	402	541
	<u>2,802</u>	<u>2,383</u>	<u>5,185</u>	<u>5,241</u>

9 Trustees remuneration and expenses

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

Patrick Wicker

Patrick Wicker received remuneration of £36,061 (2021: £35,377) 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 £895 were paid in the current year (2021 - £874) and a gift of £1,291 was paid towards flights to the USA from the Support fund.

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.

Donations made by the trustees without any conditions attached totalled £11,798 for the year (2021 - £19,861).

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	74,839	101,859
Social security costs	1,484	1,626
Pension costs	1,183	1,438
Redundancy	-	1,551
	<u>77,506</u>	<u>106,474</u>

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

	2022 No	2021 No
Charitable staff	2	3
Management and administration	<u>1</u>	<u>1</u>
	<u>3</u>	<u>4</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 November 2021	396,000	32,202	428,202
Additions	<u>-</u>	<u>1,299</u>	<u>1,299</u>
At 31 October 2022	<u>396,000</u>	<u>33,501</u>	<u>429,501</u>
Depreciation			
At 1 November 2021	-	29,814	29,814
Charge for the year	<u>-</u>	<u>922</u>	<u>922</u>
At 31 October 2022	<u>-</u>	<u>30,736</u>	<u>30,736</u>
Net book value			
At 31 October 2022	<u>396,000</u>	<u>2,765</u>	<u>398,765</u>
At 31 October 2021	<u>396,000</u>	<u>2,388</u>	<u>398,388</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.

12 Debtors

	2022 £	2021 £
Prepayments	-	450
Other debtors	<u>320</u>	<u>-</u>
	<u>320</u>	<u>450</u>

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	13,197	10,701
Trade creditors	8	-
Other taxation and social security	1,258	1,126
Other creditors	-	276
Accruals	2,100	2,400
	<u>16,563</u>	<u>14,503</u>

14 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>15,734</u>	<u>29,024</u>

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

	2022 £	2021 £
Mortgage	<u>15,734</u>	<u>29,024</u>

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

15 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 £1,183 (2021 - £1,438).

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

16 Funds

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2022 £
Unrestricted funds					
General					
General Funds	401,504	150,760	(140,457)	(22,554)	389,253
Restricted funds					
Christians Against Poverty	(22,554)	-	-	22,554	-
New Building	461	-	-	-	461
Youth of Bognor	17,404	21,148	(29,355)	-	9,197
Youth	1,069	-	(875)	-	194
Chichester Vineyard	44,793	6,153	(3,530)	-	47,416
Homeless	150	-	(150)	-	-
Support	8,712	263	(2,383)	-	6,592
Refugee fund	-	1,697	(1,460)	-	237
Branding fund	-	55	(55)	-	-
	<u>50,035</u>	<u>29,316</u>	<u>(37,808)</u>	<u>22,554</u>	<u>64,097</u>
Total funds	<u>451,539</u>	<u>180,076</u>	<u>(178,265)</u>	<u>-</u>	<u>453,350</u>

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.

Refugee fund

This fund is to support refugees in Ukraine.

BOGNOR VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

	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 THE YEAR ENDED 31 OCTOBER 2022

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2022 £
Tangible fixed assets	398,448	317	398,765
Current assets	23,102	63,780	86,882
Current liabilities	(16,563)	-	(16,563)
Creditors over 1 year	<u>(15,734)</u>	<u>-</u>	<u>(15,734)</u>
Total net assets	<u>389,253</u>	<u>64,097</u>	<u>453,350</u>

	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	<u>(29,024)</u>	<u>-</u>	<u>(29,024)</u>
Total net assets	<u>401,096</u>	<u>50,035</u>	<u>451,131</u>

18 Related party transactions

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

Jodi Wicker

(wife of Patrick Wicker, a trustee)

Jodi Wicker received remuneration amounting to £2,610 (2021: £Nil) in the current year. At the balance sheet date the amount due to/from Jodi Wicker was £Nil (2021 - £Nil).

Jan Van Driel, a trustee, is also a trustee of Bognor Food Bank to which the church donated £2400.00 this year.