

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

## 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**

<b>Trustees</b>	Lisa Van Driel (resigned 1 December 2022) Jan Van Driel (resigned 1 December 2022) Gabrielle Sartin Patrick Wicker Johanna Coates Kevin Finniear Alan Coombs (appointed 2 November 2022 and resigned 2 November 2023)
<b>Charity Registration Number</b>	1084904
<b>Company Registration Number</b>	4093580
<b>Registered Office</b>	The charity is incorporated in England. Waterloo House 5a Waterloo Square Bognor Regis West Sussex PO21 1TE
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	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 2023.

### **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 had two expected resignations from the Board during the year - Mr J VanDriel and Mrs L VanDriel and we would like to thank them for their years of commitment and dedication to Bognor Vineyard both as former Senior Pastors and as trustees. We were able to welcome Mr A Coombs onto the board but at the end of the year offered his resignation due to personal reasons and so further recruitment is 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.

### ***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.

### ***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).

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.

# **BOGNOR VINEYARD**

## **TRUSTEES' REPORT**

### **Achievements and performance**

#### ***Review of activities***

Whilst we have not been able to increase our activities significantly this year, we have seen a slight increase in certain areas such as kids, youth and small groups. The biggest challenges continue to be the pressures on our resources, both financial and human. There has been a reduction in paid staff hours. Discussions regarding the potential hiring of an assistant pastor have been postponed due to reduced general income. Within the context of the established expectations regarding the roles and activities of paid employees and the difficulty in acquiring unpaid volunteers, it has been a challenge to meet all of our objectives.

However, we have also continued to see God's faithfulness and provision and although our numbers are still low, we are seeing signs of growth and 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.

#### ***Chichester Vineyard***

As reported in last year's report, 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.

In consultation with the leadership and congregation of Chichester Vineyard, VCUKI, financial advisers and ourselves, it was agreed that the remaining funds of £47,416 would be distributed as follows: £10,000 to VCUKI Church Planting Missions Fund, £2,600 to Youth Of Bognor to provide spaces on the camp for children residing in Chichester and £2,400 to Chichester University (Christian Union). The remaining £32,416 was transferred to general funds with the permission by the donors to be used by Bognor Vineyard in support of our objectives.

#### ***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 no grants were afforded as funding was being diverted to fund the cost of living crisis. However, through community and private fundraising, we raised approx. £6500. The Camp was held in the Isle of Wight at Urban Saints Westbrook Centre. 47 YOBs (8-12), 2 Pre-YOBs (under 5), 5 Young Leaders (14-17) and 24 Adult Leaders (18+).

We are anticipating another year of lack of funding due to the cost of living crisis. We have reduced our out-going spending as much as possible and will edit some of our camp activities to reduce cost. We are attempting to reach out and convince the wider churches in Bognor to support us financially and we are also exploring other avenues of community fundraising. We are waiting to see if we have £6000 raised by December as to whether or not we will go ahead. We have a fundraiser's plan of action in place.

## **BOGNOR VINEYARD**

### **TRUSTEES' REPORT**

#### *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. We have recently had to increase the number we run. 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 continue to meet on Sunday mornings at Felpham Community College. This year we have had several new regular attendees at Bognor Vineyard resulting in a few baptisms and a couple of people coming to the Christian faith. The latter part of the year especially, we are beginning to see more steady numbers on Sunday mornings with between 45-60 including children and youth.

Income from donations from our committed members of the church continues to be lower than in previous years.

#### *Ministries*

Our Ministry staff and volunteers have remained fairly consistent since all the changes from last year.

Youth, children and students - There have been a lot of changes to our staff and volunteers with youth and kids this year. Having youth & children regularly attending Bognor Vineyard remains one of our highest priorities and we continually seek ways to increase volunteer participation in these ministries. Our Youth Leader of several years left in November 2022 and as an interim measure, our intern agreed to do a few paid hours until a more permanent solution was found.

Youth continue to meet on a Sunday morning and on a Tuesday evening. With low numbers of helpers, activities are still restricted but we continue to monitor this and increase where possible to do so safely. The number of youth attending regularly is growing this year and we now average 10 - 15 on Tuesday evenings and between 2 to 6 on a Sunday morning.

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 approximately 6 children. We have increased our children to adult ratio so that we can have some younger children and are now able to run a group every week.

Making connections with new students at the local university's Christian Union has been difficult this year but the Senior Pastor and youth leader continue to explore this.



## **BOGNOR VINEYARD**

### **TRUSTEES' REPORT**

Pastoral Care - We continue to hold to the saying that 'faith without works is dead' and as such ensure that there is a practical outworking 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 and new people are joining the church.

Support Fund - This fund is to practically support those connected to Bognor Vineyard who are in financial need. We only had one occasion to access it this year.

Coffee support group and monthly lunch - Our weekly Tuesday coffee and quiz morning has continued with the support of our amazing volunteers and continues to be attended regularly by a few 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 continue to hold a monthly Tuesday lunch for vulnerable adults and those on their own which is regularly attended by approximately 15 adults.

#### *Agencies we support or participate with*

*Christians Against Poverty (CAP)* - In December 2022, CAP restarted in one of the local churches. Bognor Vineyard along with several other churches in Bognor agreed to financially support CAP with a monthly donation of £311.33

*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 and a few of our members are part of it.

*Bognor Churches Together* - This year has seen the recently re-established Bognor Churches together grow in membership and participation. Several meetings have taken place and our Senior Pastor and other members of Bognor Vineyard play an active part. No financial support was given by Bognor Vineyard.

#### *Registered Premises*

Our registered premises at 5a Waterloo Square in central Bognor Regis includes two flats and a café. The flats have been empty since early 2023 while a decision is being made regarding the future of the building. The café continues to operate however, and a new 3 year contract was issued this 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.

# **BOGNOR VINEYARD**

## **TRUSTEES' REPORT**

### *Mission and Outreach*

We continue to want mission and outreach to be an important aspect of our work and have had a couple of people become Christians during our Sunday services and have had the joy of seeing 4 people being baptised. We are exploring ways new Christians can engage with the life of the church which can often be difficult due to their own work and family commitments.

As trustees we are considering which missions we can help financially in the coming year.

### **Plans for future periods**

Some emergency work has been done on our premises this year and several inspections and quotes have been obtained regarding the loft space repairs. However, the final decision about the future of the premises has still not been made at this time. More work and decision making will be required regardless of the decision whether to sell the property or to invest into its repair and maintenance (which will require substantial investment).

### **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 £157,076 (2022: £180,076) and expenditure £158,320 (2022: £178,265).

Fund balances at the year-end are £452,106 made up of £434,239 unrestricted funds and £17,867 restricted funds. Unrestricted funds increased by £44,986 and restricted funds decreased by £46,230.

### **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. 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.

## **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 2023 free reserves were equal to three months of unrestricted expenditure. (As at 31 October 2022 the reserves equated to two months of unrestricted expenditure). See financial report below.

We finished this year with yet further reductions to our salary costs and full time equivalent hours (FTE 2.23). We finished the year employing a total of 7 staff, 3 of whom are on zero hour contracts (requested by the staff themselves).

Expenses of our pastoral care support in terms of flowers, small gifts, lunches and drinks remained similar to the previous year. We continue to pay 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.

The charity does not currently hold 'designated funds'.

No 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 30 January 2024 and signed on its behalf by:



.....  
Gabrielle Sartin  
Trustee



.....  
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 Bognor Vineyard for the year ended 31 October 2023.

#### **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.



.....  
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Independent Examiners Ltd  
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30 January 2024

# BOGNOR VINEYARD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	120,095	10,854	130,949	149,152
Charitable activities	4	15	17,320	17,335	15,129
Investment income	5	456	113	569	29
Other income	6	8,223	-	8,223	15,766
Total income		<u>128,789</u>	<u>28,287</u>	<u>157,076</u>	<u>180,076</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>116,219</u>	<u>42,101</u>	<u>158,320</u>	<u>178,265</u>
Total expenditure		<u>116,219</u>	<u>42,101</u>	<u>158,320</u>	<u>178,265</u>
Net income/(expenditure)		12,570	(13,814)	(1,244)	1,811
Transfers between funds		<u>32,416</u>	<u>(32,416)</u>	<u>-</u>	<u>-</u>
Net movement in funds		44,986	(46,230)	(1,244)	1,811
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>389,253</u>	<u>64,097</u>	<u>453,350</u>	<u>451,539</u>
Total funds carried forward	17	<u>434,239</u>	<u>17,867</u>	<u>452,106</u>	<u>453,350</u>

The notes on pages 15 to 27 form an integral part of these financial statements.

**BOGNOR VINEYARD**  
**(REGISTRATION NUMBER: 4093580)**  
**BALANCE SHEET**  
**AS AT 31 OCTOBER 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	<u>398,765</u>	<u>398,765</u>
		<u>398,765</u>	<u>398,765</u>
<b>Current assets</b>			
Debtors	13	2,145	320
Cash at bank and in hand		<u>72,089</u>	<u>86,562</u>
		74,234	86,882
<b>Creditors: Amounts falling due within one year</b>	14	<u>(20,893)</u>	<u>(16,563)</u>
<b>Net current assets</b>		<u>53,341</u>	<u>70,319</u>
<b>Total assets less current liabilities</b>		452,106	469,084
<b>Creditors: Amounts falling due after more than one year</b>	15	<u>-</u>	<u>(15,734)</u>
<b>Net assets</b>		<u>452,106</u>	<u>453,350</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		17,867	64,097
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>434,239</u>	<u>389,253</u>
<b>Total funds</b>	17	<u>452,106</u>	<u>453,350</u>

For the financial year ending 31 October 2023 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 15 to 27 form an integral part of these financial statements.

**BOGNOR VINEYARD**  
**(REGISTRATION NUMBER: 4093580)**  
**BALANCE SHEET**  
**AS AT 31 OCTOBER 2023**

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on 30 January 2024 and signed on their behalf by:

*Gaby Sartin*

.....  
Gabrielle Sartin  
Trustee

*Kevin Finnear*

.....  
Kevin Finnear  
Trustee

The notes on pages 15 to 27 form an integral part of these financial statements.



# **BOGNOR VINEYARD**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023**

### **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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **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.

#### **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.

## **BOGNOR VINEYARD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023**

#### ***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 2023**

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 THE YEAR ENDED 31 OCTOBER 2023**

#### **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 2023

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	98,782	10,045	108,827	124,917
Gift aid reclaimed	21,313	809	22,122	22,635
Grants, including capital grants;				
Grants from other charities	-	-	-	1,600
	<u>120,095</u>	<u>10,854</u>	<u>130,949</u>	<u>149,152</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Events income	<u>15</u>	<u>17,320</u>	<u>17,335</u>	<u>15,129</u>

#### 5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>456</u>	<u>113</u>	<u>569</u>	<u>29</u>

#### 6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rental income	<u>8,223</u>	<u>-</u>	<u>8,223</u>	<u>15,766</u>

## BOGNOR VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 7 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Premises - Waterloo Square		5,465	-	5,465	9,847
Church services costs		13,412	-	13,412	14,861
Events		(370)	47	(323)	2,949
Youth and children		2,106	-	2,106	1,662
Chichester Vineyard		-	-	-	2,540
Youth of Bognor		-	22,682	22,682	25,291
Compassion and refugee support		3,541	237	3,778	2,900
Administration costs		6,145	-	6,145	7,161
Insurance		2,870	-	2,870	3,234
Subscriptions		8,503	-	8,503	9,730
Training and conferences		1,221	-	1,221	269
Travel and subsistence		1,961	-	1,961	1,189
Professional fees		3,450	-	3,450	9,466
Bank/merchant charges		648	-	648	144
Mortgage interest		1,241	-	1,241	1,309
Office and admin support recharged		(1,200)	1,200	-	-
Independent examination		2,100	-	2,100	2,100
Depreciation		-	-	-	922
Grants	8	676	15,100	15,776	5,185
Staff costs	11	64,450	2,835	67,285	77,506
		<u>116,219</u>	<u>42,101</u>	<u>158,320</u>	<u>178,265</u>

## BOGNOR VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 8 Grant- making

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Analysis of grants</b>				
Grants to individuals	-	100	100	2,383
Grants to institutions	200	15,000	15,200	2,400
Small gifts	476	-	476	402
	<u>676</u>	<u>15,100</u>	<u>15,776</u>	<u>5,185</u>

#### 9 Trustees remuneration and expenses

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

##### **Patrick Wicker**

Patrick Wicker received remuneration of £37,850 (2022: £36,061) 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 £948 were paid in the current year (2022 - £895).

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 £12,852 for the year (2022 - £11,798).

#### 10 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 £1,525 (2022: £2,610) in the current year.

## BOGNOR VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 11 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	65,557	74,839
Social security costs	467	1,484
Pension costs	<u>1,261</u>	<u>1,183</u>
	<u>67,285</u>	<u>77,506</u>

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

	<b>2023</b> <b>No</b>	<b>2022</b> <b>No</b>
Charitable staff	2	2
Management and administration	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>



## BOGNOR VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 November 2022	396,000	33,501	429,501
At 31 October 2023	396,000	33,501	429,501
<b>Depreciation</b>			
At 1 November 2022	-	30,736	30,736
At 31 October 2023	-	30,736	30,736
<b>Net book value</b>			
At 31 October 2023	396,000	2,765	398,765
At 31 October 2022	396,000	2,765	398,765

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.

#### 13 Debtors

	2023 £	2022 £
Accrued income	1,787	-
Other debtors	358	320
	<u>2,145</u>	<u>320</u>

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	14,026	13,197
Trade creditors	1,081	8
Other taxation and social security	1,040	1,258
Other creditors	246	-
Accruals	4,500	2,100
	<u>20,893</u>	<u>16,563</u>

## BOGNOR VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 15 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	-	15,734

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

	2023 £	2022 £
Mortgage	-	15,734

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

#### 16 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 £1,261 (2022 - £1,183).

Contributions totalling £245 (2022 - £Nil) were payable to the scheme at the end of the year and are included in creditors.

## BOGNOR VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 17 Funds

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2023 £
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	389,253	128,789	(116,219)	32,416	434,239
<b>Restricted funds</b>					
New Building	461	-	-	-	461
Youth of Bognor	9,197	28,287	(26,717)	-	10,767
Youth	194	-	(47)	-	147
Chichester Vineyard	47,416	-	(15,000)	(32,416)	-
Support	6,592	-	(100)	-	6,492
Refugee fund	237	-	(237)	-	-
	<u>64,097</u>	<u>28,287</u>	<u>(42,101)</u>	<u>(32,416)</u>	<u>17,867</u>
<b>Total funds</b>	<u>453,350</u>	<u>157,076</u>	<u>(158,320)</u>	<u>-</u>	<u>452,106</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.

#### **Youth Fund**

This was originally set up to provide funds for youth equipment. As this was no longer needed for its original purpose, the use was widened in Feb 2022 to fund more general youth expenses.

#### **Chichester Vineyard**

Donations to this fund are used to establish a new church congregation in the Chichester area. As the activity was discontinued, the remaining funds were transferred to general funds with the permission of the donors.

#### **Support fund**

This was set up in April 2020 for donations to support people with specific needs during the Covid Pandemic. The use was widened in Feb 2022 to support anyone in, or has ties with Bognor Vineyard needing financial support.

#### **Refugee fund**

This fund is to support refugees in Ukraine.

# BOGNOR VINEYARD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2022 £
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	401,504	150,760	(140,457)	(22,554)	389,253
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<u>451,539</u>	<u>180,076</u>	<u>(178,265)</u>	<u>-</u>	<u>453,350</u>

# BOGNOR VINEYARD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

### 18 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 October 2023 £</b>
Tangible fixed assets	398,527	238	398,765
Current assets	56,605	17,629	74,234
Current liabilities	<u>(20,893)</u>	<u>-</u>	<u>(20,893)</u>
Total net assets	<u>434,239</u>	<u>17,867</u>	<u>452,106</u>

  

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 October 2022 £</b>
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>