

VitaChurch

England & Wales · Charity number 1097602

Details

Other names	BRIGHTON VINEYARD CHRISTIAN FELLOWSHIP
Status	Registered
Legal form	Charitable company
Company number	04726140
Registered	2003-05-20
Register	View on the Charity Commission register

Contact

Address	38 Holland Road Brighton And Hove East Sussex BN3 1JL
Phone	01273719898
Email	office@vitachurch.org.uk
Website	www.vitachurch.org.uk

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN EAST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID EAST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; C) THE ADVANCEMENT OF EDUCATION IN EAST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian faith in accordance with the statement of belief appearing in the schedule hereto in east Sussex or in other such parts of the United Kingdom or the world as the trustees from time to time may think fit and such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the said charitable work of the charity.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN EAST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,438	£96,374	-	-
2024-03-31	£93,418	£95,147	-	-
2023-03-31	£93,870	£98,161	-	-
2022-03-31	£106,288	£102,446	-	-
2021-03-31	£96,165	£84,889	-	-

Trustees

Name	Role	Appointed
PASTOR CHRISTOPHER SIMMONS	Chair	
Michael Bebee		2020-05-26
Michael Gilbert Farkas		2020-03-10

VitaChurch

England & Wales - Charity number 1097602

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

VITACHURCH

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

VITACHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Christopher Simmons Michael Farkas Michael Bebee
Secretary	Christopher Simmons
Charity Registration Number	1097602
Company Registration Number	04726140
Registered Office	The charity is incorporated in England. 38 Holland Road Hove BN3 1JL
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale Lancashire WN8 6WT Lloyds Bank plc PO Box 1000 BX1 1LT

VITACHURCH

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 March 2025.

Structure, governance and management

Nature of governing document

VitaChurch is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of Trustees

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

Organisational structure

Chris Simmons (senior pastor and trustee) oversees the overall direction of the church supported by a small team of pastoral elders and trustees. The Elders focus on pastoral matters whilst the Trustees ensure that the charity operates in compliance with relevant regulations and guidelines, and oversee the church finances.

Risk management

The Trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity by meeting during the year. These reviews consider 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 requirements and cover

This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems and procedures to mitigate these risks.

Objectives and activities

Objects and aims

The company's objectives and principal activities are:

- * The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association.
- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

VITACHURCH

TRUSTEES' REPORT

Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

We also take our safeguarding commitments seriously, and our volunteers in our gatherings at BHASVIC are trained and DBS checked.

Public benefit

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.

Achievements and performance

Overall

This has been an amazing year again for our church, witnessing and seeing the evidential presence of God at each one of our Sunday services. Our hope is always for more of God's presence. We have again this year faithfully taught through books of the bible and waited on God. This year we taught part though the book of Revelation and the whole book of Galatians, as well as equipping messages and messages on the Cross for Easter and Advent for Christmas. God has been faithful to us all, as we "freely receive to freely give". Matthew 10:8.

Sunday Church

Our Sunday Church has an eclectic mix of people, several languages and cultures and a strong desire to follow Jesus. There is a palpable hunger for God, and desire to give the Holy Spirit a central place in our services. Our church teaches the bible week to week, as we aim to pursue God for His glory, and understand who He is through the pages of the bible. We also give altar calls to receive Jesus and take communion together regularly.

Our "bring and share" lunch after our Sunday gatherings, has proven to be something really liked by the congregation. People bring some of the most amazing foods, and it helps build friendships in the church.

Kids Work

The teams are working hard with our kids, enabling them to be taught the bible, and actively join the ministry and worship of the church. We want our children to grow up with a knowledge of God and the reality of His presence and power in their lives. We run a youth group every other week, with a mixture of prayer, bible teaching and the presence of God, games, and a tuck shop. We aim for the children and youth to be a part of our church, involving them in communion and occasionally helping to lead worship. Anyone involved in our children's ministry understands safeguarding and is DBS checked with references before joining the teams. This year we have had some new children and youth join us and make friends with the community of kids and youth in our church.

VITACHURCH

TRUSTEES' REPORT

Visiting Speakers

We have welcomed our friend Hans Sundberg again this year, who oversees the church, and over the last several years he has got to know many members. Hans offers our church a level of accountability and strength, with a willingness to serve us in any way he can. He has many years of ministerial experience, and our Pastor Chris meets with him and another theologian each month via zoom.

Our friends Geoff and Irene visited from "Open Doors" to speak at our church on Sunday. It's a reminder to us all, that as we speak, millions of Christians are now persecuted in the country they live in, both through the state or their local communities. This year we were reminded that fifteen million Christians are currently displaced from their homes because of Islamist violence. This shocking number has caused us to rethink how we pray for the worldwide church.

Small Groups – fellowship and teaching

We have several in person small groups, that are open to "all comers". We also facilitate the meeting up of people in the church, through "Core Church" Saturdays, and food after church on Sundays. These two other regular events facilitate the church to fellowship and enable newer people to make friendships.

Prayer

We continue to pray every weekday morning at 7.00 am for half an hour, something that has continued for over five years and is ongoing. Our aim is to place prayer and fasting at the very core of our church, as something we do continually. We have our own printed leaflets on both of these spiritual disciplines to help newer church members grasp our values. Using our offices we also have half nights of prayer with worship. Our commitment to prayer being the engine room of the church, means we approach everything we do, first and foremost, with prayer, whether it be for the church's activities, revival, or the evangelistic ministries on the streets of Prayer Chair or Healing Rooms. In a real way, we want to involve Jesus and His Holy Spirit in all of our endeavors, following the words of Jesus calling "His house is to be called a house of prayer". Our desire is that every member of the church constantly prays "on all occasions" and the church meetings help encourage that.

Women's retreat

This year nineteen of the ladies attended a retreat, in a small retreat house in the Sussex countryside. The house came with several bedrooms to accommodate everyone, a kitchen and a chapel. It was a great success, and they came back excited, refreshed and in unity together for the cause of Christ and our churches destiny.

Power and Presence Conference with leader's retreat

This is now the third year of bringing together pastors and running a short conference. This year we extended the conference to the Friday and were able to involve more speakers. The Holy Spirit was powerfully present, with the speakers adding a rich variety of teaching from the bible and their life experiences with the Holy Spirit. We all hold a rich diverse history from various parts of the Body of Christ, together with a vision for revival. We are expectant of God, with pastors from Brighton, Crawley, Worthing, other parts of Sussex, Scotland and Sweden.

VITACHURCH

TRUSTEES' REPORT

Prayer Chair and Healing Rooms - Praying for people on the streets of our city

Our church supports two methods of reaching people in our city. The teams go out every week onto the streets of the city offering prayer. The instant answers to prayer have been amazing, and we will only find out in eternity the fruit of this labour. The persistence of the teams has meant that Prayer Chair is now widely known, and people will come into the city to receive prayer. Bibles, tracts and apologetic literature are all given out to many (sometimes hundreds of people), who leave to get on with their lives. Young and old, rich and poor request prayer which they can receive with love and no judgement from the teams.

Healing Rooms does something similar in offering prayer across the city, using Costa Coffee as its base, and a Gazebo in one of the main parks of the city. The teams consistently pray for people who have never been prayed for in this way, in a laid back, loving and empathetic way.

In both there is a reliance on the Holy Spirit, and in co-working with Him, in weakness most times, we get to see Him move in peoples lives, some for the first time experiencing His love and presence.

Church Weekend Away – Vita Camp

The church camp is the highlight of the kids' calendar, if not the parents! It is a weekend camp, but the campsite has been chosen to be within driving distance of the city.

This year we partnered with Elim Patcham, as well as a house church near Haywards Heath. The synergy and commonality of values led to us having a great Spirit filled weekend together, with glorious weather. We cook food, make sandwiches, have a BBQ together and light a bonfire, together with kids' activities, all age services and lots of ministry. The campsite comes with a zip wire, trampoline, table tennis tables, and we brought a slip and slide with us, so the kids and youth enjoyed mixing and playing together all weekend. It was a great success, in every way.

Conclusion

We want to thank God for His provision and support of our church again this year. This is now our 26th year in the city. We are always dependent on Him for everything, and His faithfulness is seen year to year over us all. It has been a good year for the church.

Financial review

Income for the year amounted to £103,438 (2024 - £93,418) and expenditure £96,374 (2024 - £95,147). The surplus was added to funds brought forward, with unrestricted funds being £26,716 at the year end.

VITACHURCH

TRUSTEES' REPORT

Policy on reserves

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 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 have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

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.

VITACHURCH

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of VitaChurch 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:

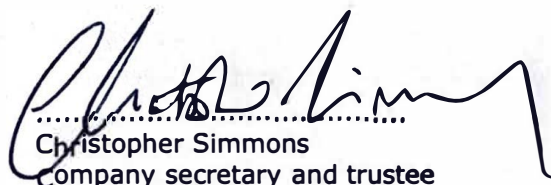
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 2 September 2025 and signed on its behalf by:



.....
Christopher Simmons
Company secretary and trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITACHURCH

I report to the charity Trustees on my examination of the accounts of VitaChurch for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's Trustees of VitaChurch (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 VitaChurch 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 VitaChurch 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 FCMA

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

2 September 2025

VITACHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	101,100	101,100	89,061
Charitable activities	4	2,188	2,188	4,357
Investment income	5	<u>150</u>	<u>150</u>	<u>-</u>
Total income		<u>103,438</u>	<u>103,438</u>	<u>93,418</u>
Expenditure on:				
Charitable activities	6	<u>96,374</u>	<u>96,374</u>	<u>95,147</u>
Total expenditure		<u>96,374</u>	<u>96,374</u>	<u>95,147</u>
Net income/(expenditure)		<u>7,064</u>	<u>7,064</u>	<u>(1,729)</u>
Net movement in funds		7,064	7,064	(1,729)
Reconciliation of funds				
Total funds brought forward		<u>19,652</u>	<u>19,652</u>	<u>21,381</u>
Total funds carried forward	13	<u><u>26,716</u></u>	<u><u>26,716</u></u>	<u><u>19,652</u></u>

The notes on pages 11 to 18 form an integral part of these financial statements.

VITACHURCH
(REGISTRATION NUMBER: 04726140)
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	3,504	1,900
Current assets			
Debtors	11	1,191	1,355
Cash at bank and in hand		<u>23,769</u>	<u>18,195</u>
		24,960	19,550
Creditors: Amounts falling due within one year	12	<u>(1,748)</u>	<u>(1,798)</u>
Net current assets		<u>23,212</u>	<u>17,752</u>
Net assets		<u>26,716</u>	<u>19,652</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>26,716</u>	<u>19,652</u>
Total funds	13	<u>26,716</u>	<u>19,652</u>

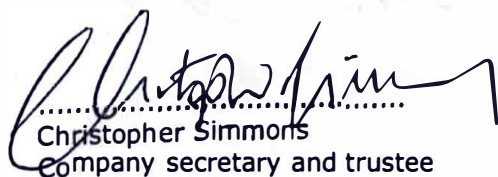
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 financial statements on pages 9 to 18 were approved by the Trustees, and authorised for issue on 2 September 2025 and signed on their behalf by:



 Christopher Simmons
 company secretary and trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

VitaChurch 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.

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.

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.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 expenditure

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500 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
Furniture and equipment	25% on reducing balance

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations	86,640	86,640	76,597
Gift aid reclaimed	<u>14,460</u>	<u>14,460</u>	<u>12,464</u>
	<u>101,100</u>	<u>101,100</u>	<u>89,061</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Conferences and events	<u>2,188</u>	<u>2,188</u>	<u>4,357</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>150</u>	<u>150</u>	<u>-</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

		Unrestricted funds General	Total 2025	Total 2024
	Note	£	£	£
Catering costs		1,773	1,773	1,963
Children's work		529	529	1,443
Outreach costs		146	146	-
Conference costs		3,464	3,464	6,037
Hospitality		1,641	1,641	1,355
Visiting speaker expenses		-	-	616
Motor and travel expenses		834	834	609
Media		1,133	1,133	614
Venue costs		10,473	10,473	10,799
Light and heat		951	951	951
Office rent and rates		12,000	12,000	12,000
Telephone		360	360	360
Insurances		3,237	3,237	3,148
Books		103	103	77
Office, printing, post and stationery		609	609	602
IT costs		1,815	1,815	2,261
Subscriptions and licences		738	738	468
Training costs		328	328	956
Bank charges		104	104	-
Independent examination		912	912	870
Depreciation, amortisation and other similar costs		1,377	1,377	633
Grant funding of activities	7	9,909	9,909	7,573
Staff costs	9	43,938	43,938	41,812
		<u>96,374</u>	<u>96,374</u>	<u>95,147</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2025	2024	2025	2024
	£	£	£	£
Grants	<u>6,250</u>	<u>5,899</u>	<u>3,659</u>	<u>1,674</u>

8 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £39,589 (2024 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £2,690 (2024 - £2,635).

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.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £2,200 (2024 - £1,420).

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	4,349	3,562
Self employed pastor	<u>39,589</u>	<u>38,250</u>
	<u>43,938</u>	<u>41,812</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Staff	<u>1</u>	<u>1</u>

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

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	8,904	8,904
Additions	2,981	2,981
Disposals	<u>(1,359)</u>	<u>(1,359)</u>
At 31 March 2025	<u>10,526</u>	<u>10,526</u>
Depreciation		
At 1 April 2024	7,004	7,004
Charge for the year	1,168	1,168
Eliminated on disposals	<u>(1,150)</u>	<u>(1,150)</u>
At 31 March 2025	<u>7,022</u>	<u>7,022</u>
Net book value		
At 31 March 2025	<u>3,504</u>	<u>3,504</u>
At 31 March 2024	<u>1,900</u>	<u>1,900</u>

11 Debtors

	2025 £	2024 £
Accrued income	<u>1,191</u>	<u>1,355</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	36
Other creditors	739	704
Accruals	<u>1,009</u>	<u>1,058</u>
	<u>1,748</u>	<u>1,798</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Funds	<u>19,652</u>	<u>103,438</u>	<u>(96,374)</u>	<u>26,716</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Funds	<u>21,381</u>	<u>93,418</u>	<u>(95,147)</u>	<u>19,652</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	3,504	3,504
Current assets	24,960	24,960
Current liabilities	<u>(1,748)</u>	<u>(1,748)</u>
Total net assets	<u>26,716</u>	<u>26,716</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,900	1,900
Current assets	19,550	19,550
Current liabilities	<u>(1,798)</u>	<u>(1,798)</u>
Total net assets	<u>19,652</u>	<u>19,652</u>

VitaChurch

England & Wales - Charity number 1097602

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

VITACHURCH

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

VITACHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Christopher Simmons Michael Farkas Michael Bebee
Secretary	Christopher Simmons
Charity Registration Number	1097602
Company Registration Number	04726140
Registered Office	The charity is incorporated in England. 38 Holland Road Hove BN3 1JL
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale Lancashire WN8 6WT Lloyds Bank plc PO Box 1000 BX1 1LT

VITACHURCH

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 March 2024.

Structure, governance and management

Nature of governing document

VitaChurch is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of Trustees

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

Organisational structure

Chris Simmons (senior pastor and trustee) oversees the overall direction of the church supported by a small team of pastoral elders and trustees. The Elders focus on pastoral matters whilst the Trustees ensure that the charity operates in compliance with relevant regulations and guidelines, and oversee the church finances.

Risk management

The Trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity by meeting during the year. These reviews consider 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 requirements and cover

This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems and procedures to mitigate these risks.

Objectives and activities

Objects and aims

The company's objectives and principal activities are:

- * The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association.
- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

Public benefit

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.

VITACHURCH

TRUSTEES' REPORT

Objectives, strategies and activities

Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

We also take our safeguarding commitments seriously, and our volunteers in our gatherings at BHASVIC are trained and DBS checked.

Achievements and performance

Overall

God has been faithful to us throughout the year again. We have baptised several people in the English Channel, following their conversion to Christianity. Our weekly gatherings focus on God the Holy Spirit and His presence being vital to everything, as well as Our Saviour Jesus and Father in heaven. We are a trinitarian church and want to emphasise both radical discipleship and an orthodox faith.

Sunday Church

Our Sunday Church has an eclectic mix of people, several languages and cultures and a strong desire to follow Jesus. There is a palpable hunger for God, and desire to give the Holy Spirit a central place in our services. Our church teaches the bible week to week, as we aim to pursue God for His glory, and understand who He is through the pages of the bible. We also give altar calls to receive Jesus and take communion together regularly. This year we have seen several people hand over their life to Christ and baptised several in the English Channel, as well as marrying someone that gave their life to Jesus in our church. A glorious year.

Our "bring and share" lunch after our Sunday gatherings, has proven to be something really liked by the congregation. People bring some of the most amazing foods, and it helps build friendships in the church.

Kids Work

The teams are working hard with our kids, enabling them to be taught the bible, and actively join the ministry and worship of the church. We run a small youth group every other week, with a mixture of prayer and the presence of God, games, and a tuck shop. We aim for the children and youth to be a part of our church, involving them in communion and occasionally helping to lead worship. Anyone involved in our children's ministry understands safeguarding and is DBS checked with references before joining the teams.

Visiting Speakers

We have welcomed three times to Brighton this year, our friend Hans Sundberg. Hans Sundberg is the churches overseer and speaks at church and to smaller groups. He offers our church a level of accountability and strength, with a willingness to serve us in any way he can.

VITACHURCH

TRUSTEES' REPORT

Our friends Geoff and Irene visited from "Open Doors" to speak at our church on Sunday. It's a reminder to us all, that as we speak, millions of Christians are now persecuted in the country they live in, both through the state or their local communities.

Small Groups – fellowship and teaching

We have several in person small groups, that are open to "all comers". We also facilitate the meeting up of people in the church, through "Core Church" Saturdays, and food after church on Sundays once a quarter. These two other regular events facilitate the church to fellowship and enable newer people to make friendships.

Ministry to the disadvantaged and homeless

We continued to partner with a neighbouring Anglican Church, St Luke's, Prestonville, up to January of 2024, to run an afternoon service once a month we call "Carpenters Arms". This is aimed at the most disadvantaged members of our society. The Service provides great food and community time together for the guests. We averaged forty to sixty guests this last year.

Prayer

We continue to pray every weekday morning at 7.00 am for half an hour, something that has continued for over four years and is ongoing. Our aim is to place prayer and fasting at the very core of our church, as something we do continually. Using our offices we also have half nights of prayer with worship. Our commitment to prayer being the engine room of the church, means we approach everything we do, first and foremost, with prayer, whether it be for the church's activities, revival, or the evangelistic ministries on the streets of Prayer Chair or Healing Rooms. In a real way, we want to involve Jesus and His Holy Spirit in all of our endeavors, following the words of Jesus calling "His house is to be called a house of prayer".

Women's retreat

Fourteen women from the church went away for the weekend on a retreat in July. They were able to hire a large retreat house in Rye, bringing their own food and refreshments. The retreat included lots of fellowship, prayer and waiting on God, teaching and of course good food. It was a real success with positive feedback from all attendees.

Power and Presence Conference with leader's retreat

In late January, Chris together with Christy Smith, a pastor in the Elim Church, organised a pastors retreat for local and distant pastors. It was a chance for mutual encouragement and sharing with one another. Chris and Christy have a heart for building bridges between churches and pastors, who have a heart for revival. Several church pastors attended from various denominations and non-denominational churches.

Following the Pastors Retreat we had a well-attended conference called "Power and Presence". The conference included speakers Christy Smith (Elim Church Patcham), David McNeil (from Adore Church Birmingham) Duncan Wylie (from Peterhead church Scotland) and Hans Sundberg (from Sweden). It was very encouraging, and we will aim to repeat it each year.

VITACHURCH

TRUSTEES' REPORT

Prayer Chair and Healing Rooms - Praying for people on the streets of our city

Our church supports two methods of reaching people in our city. Prayer chair is what it says, and prayer is offered in the middle of Brighton each week to "all comers". It is remarkable how many people ask for prayer, when they see the sign offering prayer - for free!

Healing Rooms does something similar in offering prayer across the city, using Costa Coffee as its base, and a Gazebo in one of the main parks of the city. The teams consistently pray for people who have never been prayed for in this way, in a laid back, loving and empathetic way.

Church Weekend Away – VitaCamp

The church camp is the highlight of the kids' calendar, if not the parents! It is a weekend camp, but the campsite has been chosen to be within driving distance of the city.

The weekend is set to encourage the church family, with a mix of ministry and the presence of God, teaching, fellowship and fun. We have seen children filled with the Spirit over the years of running camp, and always pray beforehand for its success. This year was filled with activities, great food and the wonderment of a God who never ceases to amaze us with His presence and His love.

Conclusion

We want to thank God for His provision and support of our church again this year. We are always dependent on Him for everything, and His faithfulness is seen year to year over us all.

Financial review

Income for the year amounted to £93,418 (2023 - £93,870) and expenditure £95,147 (2023 - £98,161). The deficit was added to funds brought forward, with unrestricted funds being £19,652 at the year end.

Policy on reserves

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 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 have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

VITACHURCH

TRUSTEES' REPORT

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.

Statement of Responsibilities

The Trustees (who are also the directors of VitaChurch 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 29 July 2024 and signed on its behalf by:

.....
Christopher Simmons
Company secretary and trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITACHURCH

I report to the charity Trustees on my examination of the accounts of VitaChurch for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's Trustees of VitaChurch (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 VitaChurch 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 VitaChurch 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

29 July 2024

VITACHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	89,061	89,061	92,562
Charitable activities	4	<u>4,357</u>	<u>4,357</u>	<u>1,308</u>
Total income		<u>93,418</u>	<u>93,418</u>	<u>93,870</u>
Expenditure on:				
Charitable activities	5	<u>95,147</u>	<u>95,147</u>	<u>98,161</u>
Total expenditure		<u>95,147</u>	<u>95,147</u>	<u>98,161</u>
Net expenditure		<u>(1,729)</u>	<u>(1,729)</u>	<u>(4,291)</u>
Net movement in funds		(1,729)	(1,729)	(4,291)
Reconciliation of funds				
Total funds brought forward		<u>21,381</u>	<u>21,381</u>	<u>25,672</u>
Total funds carried forward	12	<u><u>19,652</u></u>	<u><u>19,652</u></u>	<u><u>21,381</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH
(REGISTRATION NUMBER: 04726140)
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,900	2,533
Current assets			
Debtors	10	1,355	1,956
Cash at bank and in hand		<u>18,195</u>	<u>19,449</u>
		19,550	21,405
Creditors: Amounts falling due within one year	11	<u>(1,798)</u>	<u>(2,557)</u>
Net current assets		<u>17,752</u>	<u>18,848</u>
Net assets		<u>19,652</u>	<u>21,381</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>19,652</u>	<u>21,381</u>
Total funds	12	<u>19,652</u>	<u>21,381</u>

For the financial year ending 31 March 2024 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 financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 29 July 2024 and signed on their behalf by:

.....
Christopher Simmons
Company secretary and trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

VitaChurch 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.

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.

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.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 expenditure

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500 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

Furniture and equipment

Depreciation method and rate

25% on reducing balance

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	76,597	76,597	79,410
Gift aid reclaimed	12,464	12,464	13,152
	<u>89,061</u>	<u>89,061</u>	<u>92,562</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Conferences and events	<u>4,357</u>	<u>4,357</u>	<u>1,308</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Catering costs		1,963	1,963	1,168
Children's work		1,443	1,443	1,419
Outreach costs		-	-	407
Conference costs		6,037	6,037	2,231
Hospitality		1,355	1,355	1,893
Ministerial trips		-	-	2,454
Visiting speaker expenses		616	616	1,043
Motor and travel expenses		609	609	528
Media		614	614	1,172
Venue costs		10,799	10,799	10,096
Light and heat		951	951	238
Office rent and rates		12,000	12,000	12,000
Telephone		360	360	400
Insurances		3,148	3,148	3,032
Books		77	77	140
Office, printing, post and stationery		602	602	1,011
Accountancy		-	-	1,500
IT costs		2,261	2,261	2,138
Subscriptions and licences		468	468	719
Training costs		956	956	772
Independent examination		870	870	840
Depreciation, amortisation and other similar costs		633	633	866
Grant funding of activities	6	7,573	7,573	9,193
Staff costs	8	<u>41,812</u>	<u>41,812</u>	<u>42,901</u>
		<u>95,147</u>	<u>95,147</u>	<u>98,161</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2024	2023	2024	2023
	£	£	£	£
Grants	<u>5,899</u>	<u>7,617</u>	<u>1,674</u>	<u>1,576</u>

7 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £38,250 (2023 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £2,635 (2023 - £2,491).

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.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £1,420 (2023 - £3,201).

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	3,562	4,651
Self employed pastor	<u>38,250</u>	<u>38,250</u>
	<u>41,812</u>	<u>42,901</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Staff	<u>1</u>	<u>2</u>

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

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	<u>8,904</u>	<u>8,904</u>
At 31 March 2024	<u>8,904</u>	<u>8,904</u>
Depreciation		
At 1 April 2023	6,371	6,371
Charge for the year	<u>633</u>	<u>633</u>
At 31 March 2024	<u>7,004</u>	<u>7,004</u>
Net book value		
At 31 March 2024	<u>1,900</u>	<u>1,900</u>
At 31 March 2023	<u>2,533</u>	<u>2,533</u>

10 Debtors

	2024 £	2023 £
Accrued income	<u>1,355</u>	<u>1,956</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	36	-
Other creditors	704	1,027
Accruals	<u>1,058</u>	<u>1,530</u>
	<u>1,798</u>	<u>2,557</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Funds	<u>21,381</u>	<u>93,418</u>	<u>(95,147)</u>	<u>19,652</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Funds	<u>25,672</u>	<u>93,870</u>	<u>(98,161)</u>	<u>21,381</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,900	1,900
Current assets	19,550	19,550
Current liabilities	<u>(1,798)</u>	<u>(1,798)</u>
Total net assets	<u>19,652</u>	<u>19,652</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	2,533	2,533
Current assets	21,405	21,405
Current liabilities	<u>(2,557)</u>	<u>(2,557)</u>
Total net assets	<u>21,381</u>	<u>21,381</u>

VitaChurch

England & Wales - Charity number 1097602

Accounts

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

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

VITACHURCH

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17

VITACHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Christopher Simmons Michael Farkas Michael Bebee
Secretary	Christopher Simmons
Charity Registration Number	1097602
Company Registration Number	04726140
Registered Office	The charity is incorporated in England. 38 Holland Road Hove BN3 1JL
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale Lancashire WN8 6WT

VITACHURCH

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 March 2023.

Structure, governance and management

Nature of governing document

VitaChurch is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of Trustees

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

Organisational structure

Chris Simmons (senior pastor and trustee) oversees the overall direction of the church supported by a small team of pastoral elders and trustees. The Elders focus on pastoral matters whilst the Trustees ensure that the charity operates in compliance with relevant regulations and guidelines, and oversee the church finances.

Risk management

The Trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity by meeting during the year. These reviews consider 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 requirements and cover

This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems and procedures to mitigate these risks.

Objectives and activities

Objects and aims

The company's objectives and principal activities are:

- * The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association.
- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

Public benefit

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.

VITACHURCH

TRUSTEES' REPORT

Objectives, strategies and activities

Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

Our volunteers to help with our children are DBS and reference checked. We take our safeguarding responsibilities very seriously, understand that every member has a responsibility, and have policies and statements in place, accessible through our website.

Achievements and performance

Overall

This year we have again beheld the faithfulness of God. We have baptised several people using the English Channel, opened a couple of life groups across the city, and continued with the various ministries that are important to the life of VitaChurch. Our hope in God and His Kingdom remains undiminished, with regular prayer meetings each weekday, and half nights of prayer during the year. The church has flourished relationally, and we have introduced more meeting points for members.

Sunday Church

Our Sunday Church has an eclectic mix of people, several languages and cultures and a strong desire to follow Jesus. We have rebranded the church and nailed our "colours to the mast" as a church longing to be a part of the next revival. There is a palpable hunger for God, and desire to give the Holy Spirit a central place in our services. Our church teaches the bible week to week, as we aim to pursue God for His glory, and understand who He is through the pages of the bible. We also give altar calls to receive Jesus and take communion together regularly. This year we have seen several people hand over their life to Christ and baptised several in the English Channel.

Kids Work

The teams are working hard with our kids, enabling them to be taught the bible, and actively join the ministry and worship of the church. We run a small youth group every other week, with a mixture of prayer and the presence of God, games, and a tuck shop. We aim for the children and youth to be a part of our church, involving them in communion and soon helping to lead worship. Our part time Kid's pastor continues to be innovative and works / prays hard for the children.

Visiting Speakers

We have welcomed a couple of times Hans Sundberg our overseer to come and visit and share with us. He joined the church for a core church Saturday meeting, and for our pastors get together in the city. He has also spoken a couple of times at church. He offers our church a level of accountability and strength, with a willingness to serve us in any way he can.

VITACHURCH

TRUSTEES' REPORT

Svend and Lillian, who are pastors from Denmark, have also visited us, sharing on one of our core church Saturdays, prophesying and teaching us and speaking on a Sunday.

Small Groups – fellowship and teaching

We have several in person small groups, that are open to “all comers”. We also facilitate the meeting up of people in the church, through “Core Church” Saturdays, and food after church on Sundays once a quarter. These two other regular events facilitate the church to fellowship and enable newer people to make friendships.

Ministry to the disadvantaged and homeless

We continue to partner with a neighbouring Anglican Church, St Luke’s, Prestonville, to run an afternoon service once a month we call “Carpenters Arms”. This is aimed at the most disadvantaged members of our society. The Service provides great food and community time together for the guests. We averaged forty to sixty guests this last year.

We always need volunteers to help, from serving at the tables, cooking dinner, serving teas and coffees, washing up or giving a short talk. The hardest part has proven to be finding volunteers after our Sunday morning church meeting, as this then involves people using most of the day in volunteering.

Prayer

We continue to pray every weekday morning at 7.00 am for half an hour, something that has continued for over three years and is ongoing. Our aim is to place prayer and fasting at the very core of our church, as something we do continually. We also practice having half nights of prayer, using our offices with worship. Our commitment to prayer being the engine room of the church, means we approach everything we do, first and foremost, with prayer, whether it be for the church’s activities, revival, or the evangelistic ministries on the streets of Prayer Chair or Healing Rooms. In a real way, we want to involve Jesus and His Holy Spirit in all of our endeavors.

Ministry outside of VitaChurch

In May, Chris married Mark and Tina in Puglia Italy. It was a fabulous outside wedding, and an absolute joy to marry a couple surrounded by friends and family. Chris’ brother and sister and respective family all attended.

In June, Chris was in Grindsted with Vestermarkskirken church, to speak at the wedding of Lauren and Simon. It was joyous for Chris to help marry Lauren, a girl that has grown up in the church from childhood, now marrying a fabulous Dane.

In June, Chris travelled with several pastors to the leader’s conference run by Avivamiento in Colombia. The church has grown to tens of thousands because of the revival in Colombia and is inspirational in just about every way. One highlight was a full stage rendition of a prophecy well known across the world, given by Tommy Hicks in 1954. This church believes that revival is coming to the UK.

VITACHURCH

TRUSTEES' REPORT

In October, Chris travelled with Stephen to speak at three separate Youth Conferences in Bangladesh. Chris met with Peter and Mridula and Leon his translator for the week. The outpouring of the Spirit at these events, together with so many giving their lives to Jesus, was inspirational for all present. There were around 300 Youth from various churches at each event. In addition, Chris visited with Stephen and the team the three schools supported by Life for Bangladesh of which he is a trustee. Bangladesh is one of the poorest countries in the world, and the Christian community many times persecuted.

In January, Chris together with Christy Smith, a pastor in the Elim Church, organised a pastors retreat for local and distant pastors. It was a chance for mutual encouragement and sharing with one another. Chris has a heart for building bridges between churches and pastors, who have a heart for revival.

In February, Chris travelled with a couple and one other member of Vita, to speak and minister in Jutland Denmark. It was a weekend filled with the presence of God, and the feedback from the church, and Svend and Lillian the pastors incredibly positive. Chris taught Friday, Saturday and Sunday, with lots of ministry with the teams, with the palpable presence of God felt all weekend.

In March, Chris and seven others travelled to speak and minister on the Isle of Lewis in Scotland. Chris produced a short video about the trip (see our YouTube Website), and the Hebridean Island known worldwide for the outbreak of revival there in 1949. The team left mutually encouraged, after meeting many including the Rev William McLeod who was converted in the revival.

Prayerchair and Healing Rooms– praying on the streets of our city

Our church supports two methods of reaching people in our city. Prayerchair is what it says, and prayer is offered in the middle of Brighton each week to “all comers”. It is remarkable, how many people ask for prayer, and the team have seen some incredible healings, including a man registered blind that received back his sight. Healing Rooms does something similar in offering prayer across the city, using Costa Coffee as its base, and a Gazebo in one of the main parks of the city. The teams consistently pray for people who have never been prayed for in this way, in a laid back, loving and empathetic way.

Church Weekend Away – VitaCamp

The church camp is the highlight of the kids’ calendar, if not the parents! It is a weekend camp, but the campsite has been chosen to be within driving distance of the city.

The weekend is set to encourage the church family, with a mix of ministry and the presence of God, teaching, fellowship and fun. We have seen children filled with the Spirit over the years of running camp, and always pray beforehand for its success. This year was filled with activities, great food and the wonderment of a God who never ceases to amaze us with His presence and His love.

Conclusion

We want to thank God for His provision and support of our church again this year. We are always dependent on Him for everything, and His faithfulness is seen year to year over us all.

VITACHURCH

TRUSTEES' REPORT

Financial review

Income for the year amounted to £93,870 (2022 - £106,288) and expenditure £98,161 (2022 - £102,446). The deficit was added to funds brought forward, with unrestricted funds being £21,381 at the year end.

Policy on reserves

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 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 have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

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.

VITACHURCH

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of VitaChurch 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 11 August 2023 and signed on its behalf by:

.....
Christopher Simmons
Company secretary and trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITACHURCH

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's Trustees of VitaChurch (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 VitaChurch 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 VitaChurch 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

11 August 2023

VITACHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,562	92,562	104,529
Charitable activities	4	<u>1,308</u>	<u>1,308</u>	<u>1,759</u>
Total income		93,870	93,870	106,288
Expenditure on:				
Charitable activities	5	<u>98,161</u>	<u>98,161</u>	<u>102,446</u>
Net (expenditure)/income		<u>(4,291)</u>	<u>(4,291)</u>	<u>3,842</u>
Net movement in funds		(4,291)	(4,291)	3,842
Reconciliation of funds				
Total funds brought forward		<u>25,672</u>	<u>25,672</u>	<u>21,830</u>
Total funds carried forward	12	<u><u>21,381</u></u>	<u><u>21,381</u></u>	<u><u>25,672</u></u>

The notes on pages 11 to 17 form an integral part of these financial statements.

VITACHURCH
(REGISTRATION NUMBER: 04726140)
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	2,533	3,399
Current assets			
Debtors	10	1,956	1,369
Cash at bank and in hand		<u>19,449</u>	<u>25,055</u>
		21,405	26,424
Creditors: Amounts falling due within one year	11	<u>(2,557)</u>	<u>(4,151)</u>
Net current assets		<u>18,848</u>	<u>22,273</u>
Net assets		<u>21,381</u>	<u>25,672</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,381</u>	<u>25,672</u>
Total funds	12	<u>21,381</u>	<u>25,672</u>

For the financial year ending 31 March 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 financial statements on pages 9 to 17 were approved by the Trustees, and authorised for issue on 11 August 2023 and signed on their behalf by:

.....
Christopher Simmons
Company secretary and trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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) (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

VitaChurch 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.

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.

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.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 expenditure

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500 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

Furniture and equipment

Depreciation method and rate

25% on reducing balance

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	79,410	79,410	91,652
Gift aid reclaimed	13,152	13,152	12,877
	<u>92,562</u>	<u>92,562</u>	<u>104,529</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Conferences and events	<u>1,308</u>	<u>1,308</u>	<u>1,759</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Catering costs		1,168	1,168	686
Children's work		1,419	1,419	1,259
Outreach costs		407	407	-
Pastor's fees		38,250	38,250	38,250
Conference costs		2,231	2,231	3,420
Hospitality		1,893	1,893	1,912
Ministerial trips		2,454	2,454	920
Visiting speaker expenses		1,043	1,043	-
Motor and travel expenses		528	528	1,198
Media		1,172	1,172	7,551
Venue costs		10,096	10,096	8,700
Light and heat		238	238	-
Office rent and rates		12,000	12,000	10,500
Telephone		400	400	754
Insurances		3,032	3,032	2,706
Books		140	140	205
Office, printing, post and stationery		1,011	1,011	1,005
Accountancy		1,500	1,500	-
IT costs		2,138	2,138	1,636
Subscriptions and licences		719	719	731
Training costs		772	772	366
Independent examination		840	840	780
Depreciation, amortisation and other similar costs		866	866	1,172
Grant funding of activities	6	9,193	9,193	9,959
Staff costs	8	<u>4,651</u>	<u>4,651</u>	<u>8,736</u>
		<u>98,161</u>	<u>98,161</u>	<u>102,446</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2023	2022	2023	2022
	£	£	£	£
Grants	<u>7,617</u>	<u>6,818</u>	<u>1,576</u>	<u>3,141</u>

7 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £38,250 (2022 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £2,491 (2022 - £2,379).

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.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £3,201 (2022 - £800).

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>4,651</u>	<u>8,736</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Staff	<u>2</u>	<u>2</u>

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

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	9,199	9,199
Disposals	<u>(295)</u>	<u>(295)</u>
At 31 March 2023	<u>8,904</u>	<u>8,904</u>
Depreciation		
At 1 April 2022	5,800	5,800
Charge for the year	844	844
Eliminated on disposals	<u>(273)</u>	<u>(273)</u>
At 31 March 2023	<u>6,371</u>	<u>6,371</u>
Net book value		
At 31 March 2023	<u>2,533</u>	<u>2,533</u>
At 31 March 2022	<u>3,399</u>	<u>3,399</u>

10 Debtors

	2023 £	2022 £
Accrued income	<u>1,956</u>	<u>1,369</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	73
Other creditors	1,027	2,082
Accruals	<u>1,530</u>	<u>1,996</u>
	<u>2,557</u>	<u>4,151</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Funds	<u>25,672</u>	<u>93,870</u>	<u>(98,161)</u>	<u>21,381</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Funds	<u>21,830</u>	<u>106,288</u>	<u>(102,446)</u>	<u>25,672</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	2,533	2,533
Current assets	21,405	21,405
Current liabilities	<u>(2,557)</u>	<u>(2,557)</u>
Total net assets	<u>21,381</u>	<u>21,381</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	3,399	3,399
Current assets	26,424	26,424
Current liabilities	<u>(4,151)</u>	<u>(4,151)</u>
Total net assets	<u>25,672</u>	<u>25,672</u>

VitaChurch

England & Wales - Charity number 1097602

Accounts

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

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

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Balance Sheet	9
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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Christopher Simmons Evangeline Salisbury (resigned 25 February 2022) Michael Farkas Michael Bebee
Secretary	Christopher Simmons
Charity Registration Number	1097602
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Bankers	The Co-operative Bank

VITACHURCH

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 March 2022.

Structure, governance and management

Nature of governing document

VitaChurch is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. On 13th April 2021 it changed its name from Brighton Vineyard Christian Fellowship.

Recruitment and appointment of Trustees

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

Organisational structure

Chris Simmons (senior pastor and trustee) oversees the overall direction of the church supported by a small team of pastoral elders and trustees. The Elders focus on pastoral matters whilst the Trustees ensure that the charity operates in compliance with relevant regulations and guidelines, and oversee the church finances.

Risk management

The Trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity by meeting during the year. These reviews consider 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 requirements and cover

This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems and procedures to mitigate these risks.

Objectives and activities

Objects and aims

The company's objectives and principal activities are:

- * The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association.
- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

VITACHURCH

TRUSTEES' REPORT

Public benefit

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.

Objectives, strategies and activities

Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

Achievements and performance

Overall

We have had a great year as a church, as we have successfully albeit slowly, moved ahead, leaving the restrictions of Covid behind us. In April 2021, schools reopened and there was a gradual removing of the many restrictions to civil society and the church. As civil society reopened, our church gradually began to fill with people again, as people hesitantly at first, began to return. We initially maintained many of the protocols from covid : - hand washing, gel at the front door, masks for those wanting them, separated seating.

Our church congregation was able to move forward, with God the Holy Spirit moving in our meetings, new people joining the church, and a reinvigoration of vision and life in the church. Many new people have chosen VitaChurch to be their home.

As church reopened, we had rebranded, with a new logo, new welcome sign, banners and signage etc.

Sunday Church

The church moved forward, at times stutteringly, out of Covid, as more people gained confidence in returning to "in person" meetings.

We have discovered, in a very positive way, that the restrictions placed on us by Covid meant we began to focus on what is most important in our meetings, and that is the person and work of the Holy Spirit. We have rebranded as VitaChurch and want the life coming from and through us to be the life of the Spirit, built on the bible. Our Sunday meetings represent our desire to be a word and Spirit church.

Kids Work

We were able to reintroduce a limited Kids work as we started April 2021. We gradually built back teams over the course of the year. We have our kids' meetings on Sundays, and our Youth work during the week.

VITACHURCH

TRUSTEES' REPORT

On any given Sunday church, the children stay in the service for a couple of worship songs, before being prayed for and leaving to their own church in another part of the building we hire. We are grateful for the space we can hire for the kids.

The kid's work continues to be a work in progress, as we have children from newborn to young teens.

Small Groups

Our small groups each term have continued to be on Zoom, as this has proved both practical and beneficial to those attending.

We have focused our 'in person' churches efforts this year on our Sunday services.

Ministry to the disadvantaged and homeless

We continue to partner with a neighbouring Anglican Church, St Luke's, Prestonville, to run an afternoon service once a month we call Carpenters Arms. This is aimed at the most disadvantaged members of our society. This service was moved to serving "take away" meals during Covid, and moved back to "in person" services in 2021. We ran a Christmas Service with over seventy in attendance, for a sit-down Christmas Roast dinner.

Our monthly services are complimented by three other churches that also provide a "sit down" lunch each month, and these lunches are advertised through the various homeless charities in the city. Our meals are increasingly well attended again, with guests coming month to month, for a hot meal and pudding, a short talk and prayer, and a chance to build community and talk.

Conference / Leaders Day

We held an evening conference and leaders day in Brighton City Centre, using one of Brighton's many hotels. We had approx. eighteen pastors and their wives, visit for a couple of days fellowship prayer and worship. Duncan Wylie spoke at the evening conference, which was well attended, with the Holy Spirit very present. Our worship leader used a ministry song she wrote herself a week before. It was a successful return to gathering people together, and for the first time in two years from various parts of the country.

Prayer

Our aim as a church, both individually and corporately is to increase the amount of prayer and fasting in the church. As "zoom" became the primary means for church members meeting together, and as people got used to its use, the amount and consistency of prayer in our church has increased. We started a prayer meeting that meets each weekday for half an hour at seven am, as well as a monthly evening prayer meeting which was also used as a fellowship group for the church.

VITACHURCH

TRUSTEES' REPORT

Prayerchair - praying on the streets of our great city

As soon as the lock down restrictions were lifted, Prayerchair restarted in North Road and East Street in the city centre. People continue to come forward for prayer, with every demographic represented. The teams come from VitaChurch, and also other churches in the city, wanting to see the Good News of Jesus spread to people who wouldn't otherwise set foot inside a church building.

Church Weekend Away - VitaCamp

We were able to reopen our Church weekend away, after the disappointment the previous year, of it being closed due to Covid.

The camp was successful, and the church was able to meet and fellowship together. The camp includes lots of worship and ministry, and time for prayer. The weather was perfect, with time for people to enjoy one another's company, lots of games for the children and an open fire in the evening. A lot of people put in a lot of hard work to make the camp successful.

Conclusion

We want to thank God for His provision and support of our church again this year. It's been a year of Spiritual growth for the church, seeing the activity and ministry of the Holy Spirit in our midst, and the desire for God's will to be done in us and through us.

Financial review

The organisation recorded an unrestricted surplus for the year of £3,842 (2021 - £11,276). Unrestricted funds at the year end amount to £25,672 (2021 - £21,830).

Policy on reserves

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 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 have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

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.

VITACHURCH

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of VitaChurch 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 9 November 2022 and signed on its behalf by:

.....
Christopher Simmons
Company secretary and trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITACHURCH

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity's Trustees of VitaChurch (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 VitaChurch 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 VitaChurch 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

9 November 2022

VITACHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	104,529	104,529	96,165
Charitable activities	4	<u>1,759</u>	<u>1,759</u>	<u>-</u>
Total income		<u>106,288</u>	<u>106,288</u>	<u>96,165</u>
Expenditure on:				
Charitable activities	5	<u>102,446</u>	<u>102,446</u>	<u>84,889</u>
Total expenditure		<u>102,446</u>	<u>102,446</u>	<u>84,889</u>
Net income		<u>3,842</u>	<u>3,842</u>	<u>11,276</u>
Net movement in funds		3,842	3,842	11,276
Reconciliation of funds				
Total funds brought forward		<u>21,830</u>	<u>21,830</u>	<u>10,554</u>
Total funds carried forward	12	<u><u>25,672</u></u>	<u><u>25,672</u></u>	<u><u>21,830</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH
(REGISTRATION NUMBER: 04726140)
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	3,399	2,253
Current assets			
Debtors	10	1,369	2,355
Cash at bank and in hand		<u>25,055</u>	<u>19,078</u>
		26,424	21,433
Creditors: Amounts falling due within one year	11	<u>(4,151)</u>	<u>(1,856)</u>
Net current assets		<u>22,273</u>	<u>19,577</u>
Net assets		<u>25,672</u>	<u>21,830</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>25,672</u>	<u>21,830</u>
Total funds	12	<u>25,672</u>	<u>21,830</u>

For the financial year ending 31 March 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 financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 9 November 2022 and signed on their behalf by:

.....
Christopher Simmons
Company secretary and trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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

VitaChurch 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.

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.

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.

VITACHURCH

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

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 expenditure

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500 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

Furniture and equipment

Depreciation method and rate

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.

VITACHURCH

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

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.

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	91,652	91,652	81,205
Gift aid reclaimed	<u>12,877</u>	<u>12,877</u>	<u>14,960</u>
	<u>104,529</u>	<u>104,529</u>	<u>96,165</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Conferences and events	<u>1,759</u>	<u>1,759</u>	<u>-</u>

VITACHURCH

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

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Catering costs		686	686	46
Children's work		1,259	1,259	559
Pastor's fees		38,250	38,250	38,250
Conference costs		3,420	3,420	-
Hospitality		1,912	1,912	397
Ministerial trips		920	920	136
Motor and travel expenses		1,198	1,198	426
Media		7,551	7,551	3,415
Venue costs		8,700	8,700	2,765
Office rent and rates		10,500	10,500	9,800
Telephone		754	754	994
Insurances		2,706	2,706	2,616
Books		205	205	104
Office, printing, post and stationery		1,005	1,005	1,024
IT costs		1,636	1,636	1,001
Subscriptions and licences		731	731	317
Training costs		366	366	-
Bank charges		-	-	14
Independent examination		780	780	840
Depreciation, amortisation and other similar costs		1,172	1,172	899
Grant funding of activities	6	9,959	9,959	12,678
Staff costs	8	8,736	8,736	8,608
		<u>102,446</u>	<u>102,446</u>	<u>84,889</u>

VITACHURCH

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

6 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2022	2021	2022	2021
	£	£	£	£
Grants	<u>6,818</u>	<u>8,521</u>	<u>3,141</u>	<u>4,157</u>

7 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £38,250 (2021 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £2,019 (2021 - £1,978).

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.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £800 (2021 - £1,100).

8 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	<u>8,736</u>	<u>8,608</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2022	2021
	No	No
Staff	<u>2</u>	<u>2</u>

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

VITACHURCH

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	8,705	8,705
Additions	2,318	2,318
Disposals	<u>(1,824)</u>	<u>(1,824)</u>
At 31 March 2022	<u>9,199</u>	<u>9,199</u>
Depreciation		
At 1 April 2021	6,452	6,452
Charge for the year	1,133	1,133
Eliminated on disposals	<u>(1,785)</u>	<u>(1,785)</u>
At 31 March 2022	<u>5,800</u>	<u>5,800</u>
Net book value		
At 31 March 2022	<u>3,399</u>	<u>3,399</u>
At 31 March 2021	<u>2,253</u>	<u>2,253</u>

10 Debtors

	2022 £	2021 £
Accrued income	<u>1,369</u>	<u>2,355</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	73	73
Other creditors	2,082	1,003
Accruals	<u>1,996</u>	<u>780</u>
	<u>4,151</u>	<u>1,856</u>

VITACHURCH

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

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Funds	<u>21,830</u>	<u>106,288</u>	<u>(102,446)</u>	<u>25,672</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Funds	<u>10,554</u>	<u>96,165</u>	<u>(84,889)</u>	<u>21,830</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	3,399	3,399
Current assets	26,424	26,424
Current liabilities	<u>(4,151)</u>	<u>(4,151)</u>
Total net assets	<u>25,672</u>	<u>25,672</u>
	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	2,253	2,253
Current assets	21,433	21,433
Current liabilities	<u>(1,856)</u>	<u>(1,856)</u>
Total net assets	<u>21,830</u>	<u>21,830</u>

VitaChurch

England & Wales - Charity number 1097602

Accounts

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

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

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

VITACHURCH

CONTENTS

Legal and Administrative Information	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

VITACHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1097602
Company Registration Number	04726140
Trustees	Christopher Simmons Claude Deaud (resigned 29 March 2021) Evangeline Salisbury Michael Farkas Michael Bebee (appointed 26 May 2020)
Secretary	Christopher Simmons
Registered address	38 Holland Road Hove BN3 1JL
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank

VITACHURCH

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 March 2021.

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- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

VITACHURCH

TRUSTEES' REPORT

Public benefit

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Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

Achievements and performance

Review of activities

It's been quite a year for our church, but one that we have navigated through with prayer and great diligence, supporting our government in its efforts to contain the virus, and our church (when open) with stringent risk assessments.

As the year started, in keeping with the whole of the UK, church meetings had to be cancelled as we entered lockdown due to the Corona Virus. The changes brought about by the virus to our Sunday meetings and church are detailed below.

On the 3rd March 2021 we wrote to the Vineyard in the UK, with a letter of resignation from the denomination effective immediately.

Sunday Church

This has been a year unlike any year we have experienced as a church. As churches were closed across the country, we supported the government in its efforts to contain this virus and closed our doors as directed and as was prudent. We have some experience of filming, and with help of the IT people in our church, we initially moved to streaming our services live each Sunday, from multiple locations around our city. As time moved forward however, it was more practical to pre-record our services online using YouTube. This has continued ever since. As of writing we have both online and in person Sunday services.

We were able to meet again at our venue BHASVIC for "in person" Sunday services only from September to December and then again from the 4th April 2021. Our in-person services involved a stringent risk assessment, temperature checking all congregant members on entry, and two metre spacing of the chairs. No singing was allowed, no refreshments and mask wearing was compulsory. This wasn't a church service as we had known it! - but it did mean we could meet in person. Our services have been beneficial to the life of the church, and we have been able to experiment with our services in a way we have never tried pre covid.

VITACHURCH

TRUSTEES' REPORT

Kids Work

We did arrange for our children's and Youth work to continue, both online, and "in person" where possible. The kids team managed some astonishing feats of filming, especially during Christmas and Easter. Using puppets and their amazing video editing skills, our online services were eagerly watched by many (in some cases, this amounted to hundreds of watches).

Our in-person services used a wider age range than before Covid, but using a projector and screen found this time to be beneficial to all the kids. We used the material produced by our "in house" team, as well as other bespoke sources.

In addition, we have used zoom to meet up with the kids on a Sunday and during the week.

Small Groups

We had to move our groups online, using zoom. It was found to be a medium that actually worked well and maintained some social contact between church members.

Ministry to the disadvantaged and homeless

We continue to partner with a neighbouring Anglican Church, St Luke's, Prestonville, to run an afternoon service once a month we call Carpenters Arms. This is aimed at the most disadvantaged members of our society. This service was moved to serving "take away" meals and has only recently moved back to a "sit down" meal. In addition, we continue to give to local charities that support the homeless, and the pastor as well as other church volunteers helped during lock down with food parcel deliveries.

Prayer

Our aim as a church both individually and corporately is to increase the amount of prayer and fasting in the church. As "zoom" became the primary means for church members meeting together, and as people got used to its use, the amount and consistency of prayer in our church has increased. We started a prayer meeting that meets each weekday for half an hour at seven am, as well as a monthly evening prayer meeting which was also used as a fellowship group for the church.

Prayerchair – praying on the streets of our great city

We have been going out regularly and on an ad hoc basis, onto the streets of Brighton to pray for our fellow citizens. This has been intermittent due to Covid, and of course stopped altogether during periods of lock down. It has however continued where possible. The testimonies have been many, as people have been extremely open to receiving prayer.

VITACHURCH

TRUSTEES' REPORT

Leaving the Vineyard Denomination and rebranding

It was decided by the pastor, together with the elder's trustees and leaders to leave the Vineyard denomination. This was after extensive prayer and discussion, and the local church congregation is supportive of the move. On the 3rd March 2021 we wrote to the Vineyard in the UK, with a letter of resignation from the denomination effective immediately. This then triggered the process of rebranding and renaming the church and this process continues to the present day. We have changed our name to VitaChurch, from the Latin word for life and this name change was confirmed by Companies House on 13th April 2021 and the Charity Commission on 3rd July 2021.

On leaving the Vineyard denomination we have joined a relational network with other churches and with external oversight provided by some experienced and seasoned pastors.

Church Weekend Away

This was cancelled due to the Virus.

Conclusion

We want to thank God for His provision and support of our church again this year. It's been a year of Spiritual growth for the church, unity on leaving the Vineyard denomination, and expectancy in looking forward to see what the Holy Spirit will be doing with us in the future.

Financial review

The organisation recorded an unrestricted surplus for the year of £11,276 (2020 - £4,254). Unrestricted funds at the year end amount to £21,830 (2020 - £10,554).

Policy on reserves

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 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 have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

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.

VITACHURCH

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 3 November 2021 and signed on its behalf by:

.....
Christopher Simmons
Company Secretary and Trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of VitaChurch (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 VitaChurch 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 VitaChurch 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

3 November 2021

VITACHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	96,165	96,165	95,263
Charitable activities	4	-	-	2,032
Total income		<u>96,165</u>	<u>96,165</u>	<u>97,295</u>
Expenditure on:				
Charitable activities	5	<u>84,889</u>	<u>84,889</u>	<u>93,041</u>
Total expenditure		<u>84,889</u>	<u>84,889</u>	<u>93,041</u>
Net income		<u>11,276</u>	<u>11,276</u>	<u>4,254</u>
Net movement in funds		11,276	11,276	4,254
Reconciliation of funds				
Total funds brought forward		<u>10,554</u>	<u>10,554</u>	<u>6,300</u>
Total funds carried forward	12	<u><u>21,830</u></u>	<u><u>21,830</u></u>	<u><u>10,554</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH

REGISTERED NUMBER: 04726140

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	2,253	1,395
Current assets			
Debtors	10	2,355	2,212
Cash at bank and in hand		<u>19,078</u>	<u>9,061</u>
		21,433	11,273
Creditors: Amounts falling due within one year	11	<u>(1,856)</u>	<u>(2,114)</u>
Net current assets		<u>19,577</u>	<u>9,159</u>
Net assets		<u>21,830</u>	<u>10,554</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,830</u>	<u>10,554</u>
Total funds	12	<u>21,830</u>	<u>10,554</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 3 November 2021 and signed on their behalf by:

.....
Christopher Simmons
Company Secretary and Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

VitaChurch 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.

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.

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.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

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 expenditure

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500 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

Furniture and equipment

Depreciation method and rate

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.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

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.

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	81,205	81,205	79,459
Gift aid reclaimed	<u>14,960</u>	<u>14,960</u>	<u>15,804</u>
	<u>96,165</u>	<u>96,165</u>	<u>95,263</u>

4 Income from charitable activities

	Total 2021 £	Total 2020 £
Conferences and events	<u>-</u>	<u>2,032</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

5 Expenditure on charitable activities

		Unrestricted funds General	Total 2021	Total 2020
	Note	£	£	£
Catering costs		46	46	1,307
Children's work		559	559	2,113
Outreach costs		-	-	327
Pastor's fees		38,250	38,250	38,250
Conference costs		-	-	1,942
Hospitality		397	397	1,813
Ministerial expenses		136	136	926
Motor and travel expenses		426	426	602
Media		3,415	3,415	287
Venue costs		2,765	2,765	9,268
Office rent and rates		9,800	9,800	8,424
Telephone		994	994	1,206
Insurances		2,616	2,616	2,539
Books		104	104	202
Office, printing, post and stationery		1,024	1,024	1,840
IT costs		1,001	1,001	860
Subscriptions and licences		317	317	533
Training costs		-	-	884
Bank charges		14	14	-
Independent examination		840	840	720
Depreciation, amortisation and other similar costs		899	899	465
Grant funding of activities	6	12,678	12,678	10,197
Staff costs	8	8,608	8,608	8,336
		<u>84,889</u>	<u>84,889</u>	<u>93,041</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

6 Grant-making

Analysis of grants

	Grants to institutions	
	2021	2020
	£	£
Grants	<u>12,678</u>	<u>10,197</u>

7 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £38,250 (2020 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £1,978 (2020 - £1,927).

During the year, Kate Deaud, wife of Claude Deaud, a Trustee, was employed by the charity and received remuneration amounting to £921 (2020 - £2,228).

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.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £1,100 (2020 - £600).

8 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	<u>8,608</u>	<u>8,336</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2021	2020
	No	No
Staff	<u>2</u>	<u>2</u>

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

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	8,630	8,630
Additions	1,757	1,757
Disposals	<u>(1,682)</u>	<u>(1,682)</u>
At 31 March 2021	<u>8,705</u>	<u>8,705</u>
Depreciation		
At 1 April 2020	7,235	7,235
Charge for the year	751	751
Eliminated on disposals	<u>(1,534)</u>	<u>(1,534)</u>
At 31 March 2021	<u>6,452</u>	<u>6,452</u>
Net book value		
At 31 March 2021	<u>2,253</u>	<u>2,253</u>
At 31 March 2020	<u>1,395</u>	<u>1,395</u>

10 Debtors

	2021 £	2020 £
Accrued income	<u>2,355</u>	<u>2,212</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	73	22
Other creditors	1,003	1,372
Accruals	<u>780</u>	<u>720</u>
	<u>1,856</u>	<u>2,114</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2021

12 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>10,554</u>	<u>96,165</u>	<u>(84,889)</u>	<u>21,830</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	<u>6,300</u>	<u>97,295</u>	<u>(93,041)</u>	<u>10,554</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	2,253	2,253
Current assets	21,433	21,433
Current liabilities	<u>(1,856)</u>	<u>(1,856)</u>
Total net assets	<u>21,830</u>	<u>21,830</u>
	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	1,395	1,395
Current assets	11,273	11,273
Current liabilities	<u>(2,114)</u>	<u>(2,114)</u>
Total net assets	<u>10,554</u>	<u>10,554</u>