

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

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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.

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

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.

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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.

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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
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3 November 2021

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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.

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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>

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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>