

WELLS VINEYARD CHRISTIAN FELLOWSHIP

A company Limited by Guarantee

Report and Accounts

For the Year Ending 31 March 2023

Company Number: 04749285

Charity Number: 1098005

WELLS VINEYARD CHRISTIAN FELLOWSHIP

For the Year Ending 31 March 2023

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WELLS VINEYARD CHRISTIAN FELLOWSHIP

For the Year Ending 31 March 2023

Company Information

Charity Number

1098005

Company Number

4749285

Registered Office

67 Lethbridge Road

Wells

Somerset

BA5 2FW

Operational Addresses

Unit 2 Keward Trading Estate

Jocelyn Drive

Wells

Somerset

BA5 1DA

Wells United Church

Union Street

Wells

Somerset

BA5 2PU

Directors (Trustees)

S. Marland (appointed 23/09/2019)

A. Stockel (appointed 20/05/2020)

N. Dyke (appointed 20/07/2020)

S. Mechen (appointed 08/10/2020)

Principle Bankers

HSBC Bank plc

1 Market Place

Wells

Somerset

BA5 2RN

WELLS VINEYARD CHRISTIAN FELLOWSHIP

For the Year Ending 31 March 2023

Report of the Directors

A. Structure, Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 30 April 2003 and registered as a charity on 13 June 2003. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Directors / Trustees

The directors of the charitable company are the charity trustees and are the members of the company. They are responsible for investing and expending the funds of the charity in such manner as they shall consider most beneficial for the achievement of the objects. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the charitable company in accordance with the Memorandum and Articles of Association.

The trustees are not subject to retirement by rotation and may serve until they retire or are removed in accordance with the Articles of Association. Appointments are made by members of the company at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the Memorandum and Articles of Association and in furtherance of its objects and in so doing they shall have full and proper regard to the spiritual leadership of the church.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and be in sympathy with them. Trustees are therefore likely to come from within the Vineyard movement. Potential trustees are identified by the existing trustees, discussed with the other trustees then approached to check their availability. Trustees must subscribe to the Statement of Beliefs set out in the schedule to the articles.

Training of Trustees will be on an ongoing basis through attendance of trustee meetings and instruction and guidance from existing trustees. New trustees will be encouraged to seek outside training from all sources available to further their understanding of the role they take on and to enhance their skills for not only theirs but also the Charity's benefit.

Risk Analysis

The directors have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks. The Trustees have undertaken a Risk Analysis of our operations and each area will be subject to regular review. A Risk policy document is held by the Pastor and copied to the Trustees. Risk assessment is undertaken at each quarterly Trustees Meeting on an ongoing basis, reviewing any changes in the format required.

Child protection issues are covered by a policy and guidelines document. Disclosure Barring Service checks are completed for all who work with children and advice is accessible from CCPAS. The Charity Trustees are similarly subjected to regular DBS checks.

Procedures are in place to ensure compliance with Health & Safety issues covering staff, volunteers and visitors. A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees

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B. Objectives and Activities

Objectives of the Charitable Company

The objectives of the charitable company are:

- to advance the Christian faith in accordance with the Statement of Beliefs;
- to advance religious or secular education;
- to relieve persons who are in conditions of need, hardship or who are aged or sick and to relieve distress.

Activities - How our activities provide a public benefit

The Charity carries out a wide range of activities in pursuance of its charitable aims.

Activities through the year were still aimed at introducing more people to Jesus, deepening their relationship and knowledge of him and providing support and encouragement to those in need.

Our Sunday main service provides a venue for worship, teaching, relationship building and prayer ministry. In addition, Small Groups provide a setting for sharing and learning in a smaller more intimate setting. Pastoral care and support are available to all.

Wells Vineyard Church has two compassion ministries; a foodbank which operates for two sessions every week and a furniture storehouse which collects and delivers items to equip a home, normally once a week.

The Foodbank purchases and receives donated surplus food and prepares food parcels to those in need in the local community.

The church actively collects various items of furniture, household items (e.g. bedding) and kitchen items (crockery, cutlery etc.), which are given freely and we in turn provide these items to those in need completely free, together with food parcels if required (see under relief of need and hardship).

Wells Vineyard plays an active part in working with other Wells Churches and its leaders meet with the leaders of other Wells Churches on a regular basis.

C. Achievements and Performance

Advancing the Christian Faith

It has been a challenging year with congregation levels dropping. However, the addition of key new members with a focus on youth has strengthened the spiritual leadership of the Church and brought a new direction.

S Marland has maintained the community relationships between the Wells Vineyard Church and other Churches and organisations in Wells. In particular, S Marland has played an active role in CTWA (Christians Together Wells Area) and the WCN (Wells Coronavirus Network) now the Wells Community Network.

Financial support was provided to Vineyard Churches UK for training and church planting. The church remains committed to identifying and training potential church planters for the future.

The demand on the Foodbank ministry of the Church continued to steadily increase throughout the year and the Foodbank opened for twice weekly sessions (Wednesday and Saturday mornings 10.30 a.m. –

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12.30 p.m.) The Foodbank is manned by a rota of volunteers from Wells Vineyard, other local churches and from the community.

We were able to maintain a delivery service of food parcels to those who were unable to collect them, a service which began during the Covid restrictions. This service was facilitated by mainly WCN volunteers.

Advance Religious or Secular Education

Training was enjoyed by both the leadership and Church members, in particular, the Vineyard Leaders' Gathering was instrumental in blessing our Church community.

Wells Vineyard Church remains committed to developing leadership qualities and gifts, especially looking to train up the next generation of leaders. The mentorship under S. Marland of one Church member in his theological training at Moorlands College continued in this year. This proved fruitful for the Church with the student leading the Vineyard Essentials Course and a home group, both of which enjoyed good attendance and were well received.

Relief of need and hardship

Support has continued for various organisations that work to relieve need and hardship including the sponsorship of three children, one in Indonesia, one in Nicaragua and one in Kenya. We continue to support other causes in the UK and worldwide on a regular basis according to need.

The 'Storehouse Ministry' has continued to provide support via referrals from local agencies and the list of partner agencies includes YMCA, CAB, Mendip District Council and Aster Communities as well as the local Elim Connect Church.

The number of food parcels distributed by the Foodbank increased steadily throughout the year and were provided to individuals, couples and families with children. Food has been donated by local churches and schools (including the produce from Harvest Festivals) and there are collection points full-time at the local Waitrose, Morrisons and Santander which bring in regular donations.

We are a member of the FareShare Foodcloud scheme at both the local Tesco and Waitrose stores which brings in a donation of perishable produce for each Foodbank session. We are also a member of the Neighbourly scheme at a local Aldi which helps to supplement parcels and reduce food waste.

Christmas saw a large number of toys and gifts donated to us which were given out with food parcels over the Christmas period. Surplus items were distributed to the Connect Centre and the YMCA.

Storehouse delivered items of furniture, bedding and other household items to numerous households in Wells and the surrounding area. Furniture donations have been regular and wherever possible these were accepted if they were believed to be valuable for existing or future clients.

D. Plans for Future Periods

The overall aims of the next year will be to progress further with youth ministry and prioritise prayer in all areas of the Church.

E. Financial Review

Income for the period was £132,994 (2022 - £67,164) with expenditure of £78,039 (2022 - £73,720) resulting in a profit/(deficit) of income over expenditure by £54,955, (2021 – (£6,556)).

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Outward donations went to various needy organisations. The minimum target of 10% of income (excluding the restricted income) was achieved.

Grant making policy

Grants are made, subject to an overall minimum guidance limit of 10% of the Charity's income, to individuals or organisations for use in furtherance of the Charity's objectives.

Reserves Policy

The target reserve policy, which is to maintain a level of cover for running costs, which will ensure a continuation of operations for at least six months, is still in force and will continue to be monitored and action taken if required.

This was achieved and a separate HSBC savings account of £10,000 has been maintained throughout the period.

Investment Policy

Funds are placed into interest bearing accounts when a surplus over running costs is available

Funds held as custodian trustee on behalf of others

The Trustees hold as custodian Trustees all monies on behalf of the charity.

F. Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of the affairs of the company and of the income and expenditure of that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business;

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

Directors & Trustees

The directors who served during the period are listed on page 1.

Volunteers

The church relies on many volunteers to run its various functions most of who are unpaid and give their time freely. These include provision of a safe child and youth care programme, musical provision, refreshments, wellbeing, welcoming and I.T functions, together with numerous courses and outreach programmes.

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Auditors

As the company's turnover was below the threshold for formal audit the directors have not appointed auditors for these accounts.

The Church does however engage the services of an Accountant to affect an Independent Examination of the financial position and whose declaration is attached to this report.

This report has been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic or Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

Approved by the board of directors on the _____ and signed on its behalf by:

S Marland

Trustee & Senior Pastor

WELLS VINEYARD CHRISTIAN FELLOWSHIP

For the Year Ending 31 March 2023

Statement of Financial Activities

	Ref Note	Funds Unrestricted 2023 £	Funds Restricted 2023 £	Total 2023 £	Total 2022 £
<u>Income / Endowments</u>					
Donations / Legacies	5	20,270	104,128	124,398	65,215
Rent & utilities contribution	6	5,500	-	5,500	1,949
Van proceeds		-	3,000	3,000	-
Interest income		96	-	96	1
Total Income		25,866	107,128	132,994	67,164
<u>Expenditure</u>					
Raising funds		180	1,000	1,180	870
Charitable activities		16,579	60,280	76,859	72,850
Total Expenditure		16,759	61,280	78,039	73,720
Net Income / (Expenditure)		9,107	45,848	54,955	(6,556)
<u>Reconciliation of Funds</u>					
Total Funds B/Fwd		30,203	15,928	46,131	52,687
Total Funds C/Fwd		39,310	61,776	101,086	46,131

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

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For the Year Ending 31 March 2023

Balance Sheet

	Notes	2023 £	2022 £
Fixed Assets	2	12,384	-
<u>Current Assets</u>			
Debtors	3	7,899	13,257
Cash at Bank		81,694	36,094
Total Current Assets		89,593	49,351
Creditors due within 1 year	4	(891)	(3,220)
Net Current Assets		88,702	46,131
Creditors due over 1 year		-	-
Net Assets		101,086	43,017
<u>Funds</u>			
Unrestricted funds			
General funds		39,310	30,203
Restricted funds		61,776	15,928
Total Funds		101,086	46,131

For the year ending 31 March 2023 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees of Wells Vineyard Christian Fellowship on the _____ and signed on their behalf by:

S Marland

Director

Company Number: 04749285

Charity Number: 1098005

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For the Year Ending 31 March 2023

Notes to the Financial Statements

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company;

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

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and are available as general funds. Designated funds are unrestricted funds earmarked by the charity for particular purposes. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

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For the Year Ending 31 March 2023

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. The charitable company is not registered for VAT and accordingly expenditure is shown gross of unrecoverable VAT.

- 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. Donations or grants from the charitable company are treated as an expense when paid.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. In circumstances where this is not possible the directors apportion the amounts in what they consider to be fair proportions to each category.

Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, on the following basis:

Office and computer equipment	3 year straight line
Audio-visual and p.a. equipment	3 year straight line
Musical Instruments	5 year straight line
Office furnishings, trailers and vehicles	5 year straight line

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Donated goods & services

Various goods are donated to the Church and are not included in the accounts as no value is attached to them. The Church is in regular receipt of unwanted items such as furniture, crockery, bedding and pots and pans. All goods taken in by the Church charity are given free gratis and with no conditions attached thereto therefore no liability exists in receiving such goods or in their disposal.

There are a number of people who are members of the Church and/or local community who regularly give their time freely to ensure the Church runs smoothly. Whilst this is of great value to the Church in its running, it has not been reflected in the accounts as a "value" therefore has not materially affected the outcome of the years report.

Disclosure of trustee expenses

Trustees are remunerated for expenses incurred as a result of their role as a trustee. As at the 31st March 2023, two trustees were remunerated having been employed by the charity. (See table relating to transactions with trustees)

Independent examiner

The independent examiner has been paid for accountant services to the Charity during the year.

Pension contributions

The Charity now runs a defined contribution pension scheme under current legislation. The chosen provider is NEST, a government sponsored provider.

Staff costs

No employees received emoluments (excluding employer pension costs) of more than £60,000.

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NI contributions

These have been levied against the employees at the requisite rate. A rebate scheme has operated over the last 12 months.

Stocks

These are immaterial to the balance sheet and will attach a NIL value as they:

- Have a NIL sale value
- They are not material to assessing the Charity's state of affairs
- All costs incurred in the production (if any) of stock items in the reporting period are charged to the relevant activity category of the SOFA.
-

Joint ventures

Wells Vineyard Christian fellowship regularly joins other Christian organisations in the Wells area to provide Christian teaching – the organisation is called CTWA - Christians Together in Wells Area. This is a co-operative organisation that undertakes various events throughout each year, funded by the member Churches/Charities through modest subscriptions to run these events. The co-operative has a treasurer who uses these funds to pay for any associated costs which are usually very small and cover rents, printing and ancillary items. The decision-making process is undertaken by a forum of representatives of all the Churches and Church leaders.

2. Fixed Assets

	2023 Property, Fixtures, Fittings & Equipment £	2022 Property, Fixtures, Fittings & Equipment £
Cost at 1 April	25,318	25,318
Additions	15,480	-
Disposals	(10,200)	-
Cost at 31 March	30,598	25,318
Depreciation at 1 April	25,318	24,010
Charge for Period	3,096	1,308
Eliminated on disposal	(10,200)	-
Depreciation 31 March	18,214	25,318
Net Book Value	12,384	-

3. Debtors

	2023 £	2022 £
Tax Recoveries Outstanding	7,299	13,257
Short Term Loans S Marland	600	-
-Total	7,899	13,257

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For the Year Ending 31 March 2023

4. Creditors

	2023	2022
	£	£
Trade Creditors	-	-
Taxation & social security	141	1,620
Accruals & deferred income	750	1,600
Total	891	3,220

5. Donation & Legacy Income

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Tithes and Offerings	20,270	104,128	124,398	57,523
Tax Recoverable	-	-	-	7,692
Other Gifts	-	-	-	-
Total Donations	20,270	104,128	124,398	65,215

6. Other Income

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Rent & Utility contribution	5,500	-	5,500	1,949
Van proceeds	-	3,000	3,000	-
Interest received	96	-	96	1
Total Other Income	5,596	3,000	8,596	1,950

7. Staff Costs and numbers

	2023	2022
	£	£
Salaries	16,464	19,230
Social Security	1,928	1,726
Pension	798	787
Total	19,190	21,743

As at 31 March 2023 the charity had two employees, all working on a part-time basis. No employee received emoluments of more than £60,000.

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For the Year Ending 31 March 2023

8. Transactions with Trustees

In accordance with the Memorandum and Articles and after notification to the Charities Commission the below have each been paid salaries during the period as follows:

Trustee	Notes	2023 £	2022 £
S Mechen (Trustee)	Salary	4,160	4,160
S Marland (Trustee)	Salary	17,647	17,275
Total		21,807	21,435

9. Grants given in furtherance of objectives

	Grants to Institutions	Grants to Individuals	Grant to Restricted Fund	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Hardship	924	-	-	924	1,308
Vineyard Churches UK	1,200	-	-	1,200	1,200
Ukraine	-	-	1,000	1,000	1,120
Total Expenditure	2,124	-	1,000	3,124	3,628

10. Net Income/(Expenditure) for the year

This is stated after charging:

		2023	2022
Examiner's remuneration	For examination services	375	375
	For other services	361	915
Trustees' travel, meeting and training expenses		-	408
Depreciation		3,096	1,308

11. Taxation

The charity is exempt from corporation tax on its charitable activities.

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For the Year Ending 31 March 2023

12. Expenditure on Raising Funds

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Advertising & Printing	180	-	180	733
Storehouse Supplies	-	1,000	1,000	137
	180	1,000	1,180	870

13. Expenditure on Charitable Activities

	2023	2022
Grants paid	3,124	3,628
Food bank supplies	20,423	23,734
Pastoral costs	748	291
Repairs and maintenance	2,111	1,021
Resources	-	16
Support Costs		
Human resources	19,190	21,741
Rent & Rates (inclusive of rates refund of £3,816 -2022)	18,880	12,680
Office Costs	2,134	1,238
General Expenses	824	1,107
Insurance	700	741
Travel & Subsistence	586	651
Light, Power and Heating	2,089	1,469
Depreciation	3,096	1,308
Examiners Fees – For IE Services	375	375
- For Other Services	361	915
Professional fees (CCLI)	1,535	327
Guest speakers and conference costs	150	450
Bank fees	33	57
Gifts given in lieu of unpaid work at Foodbank	500	1,101
	76,859	72,850

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For the Year Ending 31 March 2023

Independent examiner's report to the Trustees of Wells Vineyard Christian Fellowship

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;

- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and

- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
which gives me reasonable cause to believe that, in any material respect, the requirements

- (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Dampier F.M.A.A.T.
Arcadia Accountancy Ltd
1 Manship Green
Shepton Mallet
Somerset
BA4 5RL

08/12/2023