

# **Reports and Financial Statements**

For the year ended 31<sup>st</sup> March 2021.

## **York Vineyard**

Company Registration Number 6666388  
Charity Registration Number 1125764

# York Vineyard

## Trustees Report

The trustees present their report and financial statements for the year ending 31st March 2021.

### Reference and Administrative details

Registered Charity No: 1125764

Company No: 6666388

Principal Bankers:

HSBC

13 Parliament Street

York

YO1 8SG.

Registered Office:

Springfield House

Gate Helmsley

York

YO41 1NF

Company Secretary: Mr D. Heaton

Insurance details:

Ansvar Insurance Company Ltd

Ansvar House

St Leonards Road

Eastbourne, East Sussex

BN21 3UR

Website: [www.yorkvineyard.com](http://www.yorkvineyard.com)

[info@yorkvineyard.com](mailto:info@yorkvineyard.com)

# **York Vineyard**

## **Structure Governance and Management**

### **Governing Document**

York Vineyard is a registered charity, charity number 1125764, duly constituted by means of its Memorandum and Articles of Association and operating as a church. The church was registered a charity on 6<sup>th</sup> August 2008.

### **Organisational Structure**

York Vineyard is a company limited by guarantee as well as a registered charity, in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the church is led by Jonathan Abbey and Nicki Abbey who are Senior Leaders and also trustees; they, along with volunteers implement the objectives and execute the administration of the charity.

York Vineyard is connected to the charity Vineyard Churches UK which was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administrating and providing pastoral support to Senior Pastors. York Vineyard uses the name by agreement with VCUK&I.

York Vineyard gives 5% of its income to support the work of VCUK&I. This is consistent with the church's aims of sharing in training of Christian workers and advancing the Kingdom of God.

### **Trustees**

The trustees who have served during the year are as follows:

N. Abbey Chairman

M. J. Abbey

D.S. Gill

D.W. Heaton

J. Wood

### **Appointment of Trustees**

Trustees are appointed from candidates who are generally from within the Vineyard movement and considered on the basis of their skills, experience and sympathy with the aims of York Vineyard.

The majority of the current trustees also act as trustees with other Charities and so are experienced in such capacity. We hold training days for trustees in order to keep them up to date.

MJ Abbey and N Abbey in addition to Trustees are both paid full time employees of the charity.

### **Risk Management**

The systems of internal control are designed to provide reasonable but not absolute, assurance against material misstatement or loss. They include:

1. An annual budget approved by the Trustees;
2. Regular consideration by the Trustees of financial reports;
3. Delegation of authority and of duties;
4. Identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the church faces and are of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

The Trustees are aware of the Hallmarks of a well run charity and seek to run this charity in accordance with them. The charity runs a purchase order system for approving of expenditure prior to commitment.

### **Objectives**

The principal objects of the charity are as follows.

To grow the Vineyard church in York in order that we can fulfil our mission which is, furthering of the gospel of Jesus Christ, building up the faith of Christian believers, sharing in the training of workers, promoting Christian education advancing the Kingdom of God and bringing relief to the poor, the needy, the sick and elderly.

In support of these objects the Church receives gifts and donations by its attendees and supporters and many of these are given by way of Gift Aid and so are further enhanced by a tax reclaim.

In the execution of the objects of the Church we express them in specific and practical ways described below and as such, the application of its resources are similarly displayed in the financial statements.

The aim of York Vineyard is to extend the Kingdom of God by drawing people into a relationship with Jesus Christ through its activities. We seek to do this by our Sunday meetings, mid-week groups, training events, seminars and outreach programmes. We seek to bring both adults, young people, and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity. We seek to express the love and mercy of God to both those inside the church and in the community outside. We do this in particular through our compassion and mercy ministries. These ministries feed and clothe the homeless, visit the sick and elderly and reach out to drug addicts.

This work is done by a voluntary workforce who have themselves experienced Gods help and want to offer practical help to others in need. We seek to help people with better life skills, in relationships, marriage, money, work habits, community life, and education.

We seek to fulfil our objectives through the following means:

Pastoral Care;

Training and lifeskills;

Work among the poor and underprivileged;

Outreach to the community;

Worship services with teaching;

Children and young adults training and lifeskills.

## Activities and Performance

Objectives for the Year.

- The development of the church through gathering people;
- To consolidate the financial base of the charity in order to grow its output;
- To alleviate hardship and poverty;
- To touch the community with acts of kindness.
- To help the elderly and lonely;

Covid 19. In March 2020 the charity took action in line with government advice and suspended all physical gatherings during lockdowns. The charity continued to function by providing online services for both adults and children. We also held our mid week groups and training by operating zoom meetings online. The reach of the charity increased within the city and region when we started streaming services on youtube.

Pastoral Care. We mainly operate this through small groups (we have 16 groups operating) of about 8-12 people, which are headed up by trained leaders, and in that smaller community of a weekly meeting, most needs would be taken care of. In cases where there is a greater need pastorally, the individual or family concerned would be allocated time with the Senior Pastors.

Training. We seek to train leaders in pastoral issues, training people with regards to ministering to the poor and outreach to the community. We hold various seminars in which we include life skills, marriage courses, parenting, ethical living, discipleship and leadership. Ministry to the poor. We are doing work with the homeless and vulnerably housed taking out food and hot drinks and seeking to help those in need by sign posting and also through the distribution of food parcels. We also have worked alongside other churches in seeking to alleviate the poverty in the city. We distributed Christmas hampers to those in need working with Besom.

Outreach to the community; Here we seek to touch the community with God's love with acts of kindness such as handing out small gifts, helping people to clear their gardens, decorating homes, praying with the sick and troubled, we have built this into the church programme on a monthly basis. Some of these ministries have been restricted during the lockdowns.

Worship Services; Here we give practical biblical teaching to enable members and visitors to have a God centred lifestyle.

Children and young adults; We have various groups for our children and youth in which life skills are taught along with practical biblical teaching to enable them to live a God centred lifestyle. We have up to 60 young children involved in these groups. We also give training on serving the greater community.

### Responsibilities of the Board of Trustees.

Charity and company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity, and its incoming and outgoing resources for the period. In preparing those financial statements the Board of Trustees should follow best practice and are required to;

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are both reasonable and prudent;
- Comply with relevant accounting standards, and give clear explanation when they are departed from;
- Prepare financial statements on a going concern basis.

The Board of trustees is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Charity (suitable for publication) and to enable them to comply with relevant charity legislation current at that time. They must also see that the charity is operating efficiently and effectively while safeguarding the assets against fraud or theft.

MJ Abbey.....  
Trustee / Director



**Independent Examiners Report to the Trustees/Directors of York Vineyard on the Accounts  
for the Year Ended 31<sup>st</sup> March 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> March 2021.

As the charity's trustees of the company, who are also the directors of the company for the purposes of company law you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited this year 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. In carrying out my examination I have followed the Directors given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- accounting records were not kept in accordance with Section 386 of the Companies Act 2006, or
- the accounts do not accord with such records, or
- the accounts do not comply with relevant accounting requirements under Section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered a part of the independent examination, or
- the accounts have not been prepared in accordance with the Charities SORP (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.

Michael Ward FCA  
4 Tower Street  
York  
YO1 9SB

*M Ward*  
*22/12/21*

**Statement of Financial Activities (including the Income & Expenditure Account) for the year to 31<sup>st</sup> March 2021.**

	Notes	Unrestricted funds 2020/21 £	Restricted funds 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
<b>Incoming resources from generated funds</b>					
Grants and gifts received	1c	177,350	0	177,350	183,608
Other Income		0	0	0	0
Investment income		46	0	46	160
<b>Total incoming resources</b>		<b>177,396</b>	<b>0</b>	<b>177,396</b>	<b>183,768</b>
<b>Resources Expended</b>					
Charitable activities	3	141,519	0	141,519	158,986
Governance costs	5	11,269	0	11,269	11,430
<b>Total resources expended</b>		<b>152,788</b>	<b>0</b>	<b>152,788</b>	<b>170,416</b>
Net (resources expended)/incoming for the period and net movement in funds		24,608	0	24,608	13,352
Total funds Brought forward		129,087	0	129,087	115,735
<b>Balance carried forward 31<sup>st</sup> March 2021.</b>	9	<b>153,695</b>	<b>0</b>	<b>153,695</b>	<b>129,087</b>

# Balance sheet as at 31<sup>st</sup> March 2021

	Notes	As at 31 <sup>st</sup> March 2021 £	As at 31 <sup>st</sup> March 2020 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	8	10,303	6,180
<b>Current Assets</b>			
Debtors and prepayments	10	-	-
Cash at Bank and in hand		145,354	125,322
<b>Creditors: due within a year</b>	11	1,960	2,414
<b>Net Current Assets</b>		143,394	122,908
<b>Creditors: Long term</b>	13	-	-
<b>Net Assets</b>		153,697	129,088
<b>Funds</b>			
Funds Unrestricted		153,697	129,088
Restricted funds		-	-
Designated funds		-	-
<b>Total Funds</b>	9	153,697	129,088

For the year ending 31<sup>st</sup> March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.  
The members have not required the company to obtain an audit of its accounts in accordance with section 476 of the Companies Act 2006.  
The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.  
These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime and in accordance with FRS102SORP

M J Abbey



Trustee / Director

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2021**

**1. Accounting Policies**

**a. Accounting Convention**

The accounts have been prepared under the historical cost convention with items recognised at cost or transfer value unless otherwise stated in these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK, FRS102 issued on 16<sup>th</sup> July 2016

**b. Funds Accounting**

All funds have been analysed into their different types, namely unrestricted funds, which are not subject to any special restrictions, and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent. Endowment funds are where the capital may not be spent but which allows income to be used. York Vineyard has received no endowment funds. Restricted grants for the purchase of fixed assets are taken to a capital reserve account and the associated depreciation is charged to that account over the life of the asset.

**c. Incoming Resources**

Donations and tithes are credited to the financial statements as received. Tax refunds are not taken until received, however, the amount receivable is calculated and noted in the accounts. The value of services provided by volunteers has not been included in these accounts.

**d. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

- Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes costs of an indirect nature necessary to support them. As noted in the Trustee's Report the principal objects of the charity are advancement of the Christian Faith, Relief of the poor and needy, the sick and the elderly and the furtherance of religious and secular public education including the provision of lifeskills. These are practically expressed under the following activities:
  - Pastoral care;
  - Training and lifeskills;
  - Work among the poor;
  - Outreach to the community;
  - Worship services;
  - Work among children and young adults.

As such all expenditure is analysed under that basis.

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2021**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, and costs linked to the strategic management of the charity.

**e. Fixed Assets and Depreciation**

Fixed assets are capitalised (net of grants) if the expenditure is over £500 and have an expected economic life of more than two years, except where the purchase is part of a larger project, which will amount in total to over £500 and have a useful life in excess of two years.

Depreciation is based on 25% on the year-end reducing balance except in the case of the buildings, which are depreciated on a straight-line basis over 25 years. As no specific valuation for land and buildings exists the Trustees deem for depreciation purposes the buildings to represent 40% of the land and buildings initial gross cost. Freehold land is not depreciated.

**f. Comparative figures**

All comparative figures are presented on a like for like basis.

**2. Income and Expenditure**

Income and related expenditure is wholly attributable to the Charity's principal activities. All income arises in the UK.

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2021**

**3. Total resources expended**

	<b>Pastor &amp;Care</b>	<b>Children &amp; Youth</b>	<b>Out- reach</b>	<b>Poor</b>	<b>Training</b>	<b>Worship Services</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs Directly related to activities</b>	475	1,020	641	0	1,028	26,109	29,273	38,123
Grant & gifts (Basis-direct)	0	0	8,827	2,000	0	0	10,827	18,000
Staff costs (Basis – usage)	20,914	10,457	10,457	10,457	10,457	31,371	94,113	94,642
	<u>21,389</u>	<u>11,477</u>	<u>19,925</u>	<u>12,457</u>	<u>11,485</u>	<u>57,480</u>	<u>134,213</u>	<u>150,765</u>
<b>Support costs allocated to activities</b>								
General office and administration (Basis - usage)	1,623	812	812	812	812	2,435	7,306	8,221
	<u>1,623</u>	<u>812</u>	<u>812</u>	<u>812</u>	<u>812</u>	<u>2,435</u>	<u>7,306</u>	<u>8,221</u>
	<u>23,012</u>	<u>12,289</u>	<u>20,737</u>	<u>13,269</u>	<u>12,297</u>	<u>59,915</u>	<u>141,519</u>	<u>158,986</u>

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2021**

**4. Grants and gifts**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total for 2020/21</b>	<b>Total for 2019/20</b>
<b>Grants made during the period were as follows:</b>				
Vineyard Churches UK	8,500	0	8,500	8,500
VCUK&I NLC Appeal	1,380	0	1,380	4,000
Ministry to the poor	200	0	200	0
Shine Relief Trust	0	0	0	3,500
Teacher compassion	747	0	747	0
The Bridge Project	0	0	0	1,000
P&L Crosby	0	0		1,000
	<b>10,827</b>	<b>0</b>	<b>10,827</b>	<b>18,000</b>

**5. Governance costs**

	<b>Year 2020/21</b>	<b>Year 2019/20</b>
Staff Costs	10,457	10,516
Office costs	812	914
	<b>11,269</b>	<b>11,430</b>

**6. Taxation**

York Vineyard is a registered charity and is accordingly exempt from taxation on its charitable activities.

**7. Staff costs** reflect salary, social security and pension contributions. £81,630 attributed to the two paid trustees.

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2021**

**8. Fixed Assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Fixtures and Fittings (incl. Computers)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
As at 1 <sup>st</sup> April 2020	-	26,281	26,281
Transfer	-	-	-
Additions	-	5,498	5,498
Disposals	-	-	-
As at 31 March 2021	-	31,779	31,779
<b>DEPRECIATION</b>			
As at 1 <sup>st</sup> April 2020	-	20,101	20,101
Transfer	-	-	-
Charge for the year	-	1,374	1,374
Charge to Capital Grant Reserve	-	0	0
Eliminated on disposal	-	-	-
As at 31 March 2021	-	21,475	21,475
<b>NET BOOK VALUES</b>			
	-	-	-
As at 31 March 2021	-	10,304	10,304

**Notes to the financial statements**  
**For the year ending 31<sup>st</sup> March 2021**

**9. Funds and their analysis between assets**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total £</b>
As at 1 <sup>st</sup> April 2020	129,088	0	129,088
Incoming Resources for period	177,396	0	177,396
Resources Expended for period	152,788	0	152,788
Balance as at 31 March 2021	153,696	0	153,696
Capital Grant Reserve Movement	0	0	0
Total Resources as at 31 March 2021	<u>153,696</u>	<u>0</u>	<u>153,696</u>
Total funds can be analysed as follows			
Fixed assets	10,303	-	10,303
Mortgage	-	-	-
Current Assets	145,353	-	145,353
Creditors	1,960	-	1,960
Total	<u>153,696</u>	<u>-</u>	<u>153,696</u>

**10. Debtors**

As at the 31st March 2021 the charity had no debtors, however it was due a refund of income tax on covenants and Gift Aids of £0 (2019/20-£2,231).

**11. Contingent Liabilities**

There are no known contingent liabilities

**12. Long term liabilities**

There are no long term liabilities

**13. Reserves Policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

