

Reports and Financial Statements

For the year ended 31st March 2022.

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 2022.

Reference and Administrative details

Registered Charity No: 1125764

Company No: 6666388

Principal Bankers:

HSBC

13 Parliament Street

York

YO1 8SG.

Registered Office:

65 Carr Lane

York

YO26 5HN

Company Secretary: Mr D. Heaton

Insurance details:

Congregational

Currer House

Currer Street

Bradford

BD1 5BA

Website: www.yorkvineyard.com

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 6th 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.

- To navigate the church through the Covid -19 pandemic
- To purchase the Hamilton House property for church worship.
- To alleviate hardship and poverty.
- To touch the community with acts of kindness.
- To continue our online church reach.

In April 2021 we moved into Hamilton House, a building located in Fawcett street central to the city. We started with a short term rent free agreement, giving us time to gather funds to purchase the building in order that we could have a home of our own. In August 2021 we purchased the building enabling us to hold our worship services here. We also run our other ministries from the property which are connected to the objectives of the church.

The charity raised the funds from donations given by church members and we also took out a mortgage with Kingdom bank for £490,000 which enabled us to purchase the property.

Covid 19. The charity continued to take action in line with government advice and suspended all physical gatherings during lockdowns. The charity continued to hold 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 has continued to increase within the city and region by continuing to stream services on youtube alongside our physical meetings.

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 due to the covid restrictions.

Worship Services; Here we give practical biblical teaching to enable members and visitors to have a God centred lifestyle. We did this with a mixture of online only services and in person services adhering to government guidelines.

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. Again a lot of this has functioned online but we started to open up our in person meetings in September 2021.

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 31st March 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022.

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

Andy Lead
23/12/22

Balance sheet as at 31st March 2022

| | Notes | Unrestricted funds 2021/22 £ | Restricted funds 2021/22 £ | Total funds 2021/22 £ | Total funds 2020/21 £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Incoming resources from generated funds | | | | | |
| Grants and gifts received | 1c | 392,319 | 0 | 392,319 | 177,350 |
| Other Income | | 0 | 0 | 0 | 0 |
| Investment income | | 9 | 0 | 9 | 46 |
| Total incoming resources | | 392,328 | 0 | 392,328 | 177,396 |
| Resources Expended | | | | | |
| Charitable activities | 3 | 187,806 | 0 | 187,806 | 141,519 |
| Governance costs | 5 | 11,888 | 0 | 11,888 | 11,269 |
| Total resources expended | | 199,694 | 0 | 199,694 | 152,788 |
| Net (resources expended)/incoming for the period and net movement in funds | | 192,634 | 0 | 192,634 | 24,608 |
| Total funds Brought forward | | 153,695 | 0 | 153,695 | 129,087 |
| Balance carried forward 31st March 2022. | 9 | 346,329 | 0 | 346,329 | 153,695 |

| | Notes | As at 31 st March 2022 £ | As at 31 st March 2021 £ |
|-------------------------------------|-------|---|---|
| Fixed Assets | | | |
| Tangible Fixed Assets | 8 | 758,130 | 10,303 |
| | | | - |
| Current Assets | | | |
| Debtors and prepayments | 10 | - | - |
| Cash at Bank and in hand | | 79,905 | 145,354 |
| Creditors: due within a year | 11 | 6,384 | 1,960 |
| | | | |
| Net Current Assets | | 73,521 | 143,394 |
| Creditors: Long term | 12 | 485,322 | - |
| | | | |
| Net Assets | | 346,329 | 153,697 |
| Funds | | | |
| Funds Unrestricted | | 346,329 | 153,697 |
| | | | |
| Total Funds | 9 | 346,329 | 153,697 |

For the year ending 31st March 2022 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 31st March 2022

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 16th 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 31st March 2022

- 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 31st March 2022

3. Total resources expended

| | Pastor &Care | Children & Youth | Out- reach | Poor | Training | Worship Services | Total 2022 | Total 2021 |
|--|-----------------|---------------------|---------------|--------|----------|---------------------|---------------|---------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Costs Directly related to activities | 3,263 | 7,745 | 4,077 | 0 | 5,019 | 33,205 | 53,309 | 29,273 |
| Grant & gifts (Basis-direct) | 0 | 0 | 8,500 | 7,109 | 0 | 0 | 15,609 | 10,827 |
| Staff costs (Basis – usage) | 21,855 | 10,928 | 10,928 | 10,928 | 10,928 | 32,783 | 98,350 | 94,113 |
| | 25,118 | 18,673 | 23,505 | 18,037 | 15,947 | 65,988 | 167,268 | 134,213 |
| Support costs allocated to activities | | | | | | | | |
| General office administration | 1,920 | 960 | 960 | 960 | 960 | 2,880 | 8,640 | 7,306 |
| Mortgage Interest | 1,000 | 2,000 | | | 1,000 | 7,898 | 11,898 | |
| | 2,920 | 2,960 | 960 | 960 | 1,960 | 10,778 | 20,538 | 7,306 |
| | 28,038 | 21,633 | 24,465 | 18,997 | 17,907 | 76,766 | 187,806 | 141,519 |

Notes to the financial statements
For the year ended 31st March 2022

4. Grants and gifts

| | Unrestricted funds | Restricted funds | Total for 2021/22 | Total for 2020/21 |
|---|-----------------------|---------------------|----------------------|----------------------|
| Grants made during the period were as follows: | | | | |
| Vineyard Churches UK | 8,500 | 0 | 8,500 | 8,500 |
| VCUK&I Ukraine Appeal | 4,050 | 0 | 4,050 | 1,380 |
| Ministry to the poor | 809 | 0 | 809 | 200 |
| Shine Relief Trust | 1000 | 0 | 1,000 | 0 |
| Teacher compassion | 0 | 0 | 0 | 747 |
| Congregation Jesus Trust | 1,200 | 0 | 1,200 | 0 |
| University of York SU | 50 | 0 | 50 | 0 |
| | <hr/> 15,609 | <hr/> 0 | <hr/> 15,609 | <hr/> 10,827 |

5. Governance costs

| | Year 2021/22 | Year 2020/21 |
|--------------|-----------------|-----------------|
| Staff Costs | 10,928 | 10,457 |
| Office costs | 960 | 812 |
| | <hr/> 11,888 | <hr/> 11,269 |

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. £78,426 attributed to the two paid trustees.

Notes to the financial statements
For the year ended 31st March 2022

8. Fixed Assets

| | Freehold Land & Buildings | Fixtures and Fittings (incl. Computers) | Total |
|----------------------------------|--|--|----------------|
| | £ | £ | £ |
| COST | | | |
| As at 1 st April 2021 | - | 31,779 | 31,779 |
| Transfer | - | - | - |
| Additions | 752,122 | 5,575 | 757,697 |
| Disposals | - | - | - |
| As at 31 March 2022 | <u>752,122</u> | <u>37,354</u> | <u>789,476</u> |
| DEPRECIATION | | | |
| As at 1 st April 2021 | - | 21,475 | 21,475 |
| Transfer | - | - | - |
| Charge for the year | 5,893 | 3,977 | 9,870 |
| Charge to Capital Grant Reserve | - | 0 | 0 |
| Eliminated on disposal | - | - | - |
| As at 31 March 2022 | <u>5,893</u> | <u>25,452</u> | <u>31,345</u> |
| NET BOOK VALUES | | | |
| | - | - | - |
| As at 31 March 2022 | <u>746,229</u> | <u>11,902</u> | <u>758,131</u> |

Notes to the financial statements
For the year ending 31st March 2022

9. Funds and their analysis between assets

| | Unrestricted Fund £ | Restricted Fund £ | Total £ |
|--|---------------------------|-------------------------|------------|
| As at 1 st April 2021 | 153,695 | 0 | 153,695 |
| Incoming Resources for period | 392,328 | 0 | 392,328 |
| Resources Expended for period | 199,694 | 0 | 199,694 |
| Balance as at 31 March 2022 | 346,329 | 0 | 346,329 |
| Capital Grant Reserve Movement | 0 | 0 | 0 |
| Total Resources as at 31 March 2022 | 346,329 | 0 | 346,329 |
| Total funds can be analysed as follows | | | |
| Fixed assets | 758,130 | - | 758,130 |
| Mortgage | 485,322 | - | 485,322 |
| Current Assets | 79,905 | - | 79,905 |
| Creditors | 6,384 | - | 6,384 |
| Total | 346,329 | - | 346,329 |

10. Debtors

As at the 31st March 2022 the charity had no debtors.

11. Contingent Liabilities

There are no known contingent liabilities

12. Long term liabilities

There is a mortgage liability on the property Hamilton House at 3 Fawcett Street. The mortgage is with Kingdom Bank for £490,000 to be repaid over 30 years. As of 31st March 2022 amount due £485,322.

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.