

# Reports and Financial Statements

For the year ended 31<sup>st</sup> March 2023.

## 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 2023.

### Reference and Administrative details

Registered Charity No: 1125764  
Company No: 6666388

Principal Bankers:  
HSBC  
13 Parliament Street  
York  
YO1 8SG.

Kingdom Bank Ltd  
Media House  
Padge Road  
Beeston  
Nottingham  
NG9 2RS

Registered Office:  
65 Carr Lane  
York  
YO26 5HN

Company Secretary: Mr D. Heaton

Insurance details:

Congregational  
Curner House  
Curner Street  
Bradford  
BD1 5BA

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 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

J. Foster

### **Appointment of Trustees**

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

Most of the current trustees also act as trustees with other Charities and so are experienced in such capacity. We hold training days for trustees 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 life skills.

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 carry out the main objectives outlined above
- To set up and establish a new Trussell Trust food bank centre in Hamilton House.
- To set up and establish a Grow Baby pop up shop for free distribution of 0-5 clothing
- To draw up plans to develop Hamilton House.
- To host and facilitate training events for the wider church.

In September 2022 we set up a food bank centre operating on a weekly basis with a team of volunteers from the church. Working with Trussell Trust the aim is to distribute food to those in need. We also have a team from RAY working alongside our food bank team assisting refugees, asylum seekers and migrants.

In September 2022 we started our Grow Baby ministry developing a pop up shop. Here we have another team of volunteers who distribute clothing for 0–5-year-olds to families in need. The clothing is donated and bought by church members. This also operates on a weekly basis running alongside our Soft play group which is community based space for parents to come together and is free and again run by volunteers from the church.

We continue to make space to accommodate the Sunflower club which is a group that helps Ukrainian refugee children and families to settle and thrive in York.

We have hosted and facilitated a number of training events in our new building for the wider church. These have been organised by the church and other Christian churches which is in keeping with our vision to serve the wider church.

**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 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 regular basis.

**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 services and in person services.

**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 80 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 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> March 2023.

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 as 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 22/11/23

**Statement of Financial Activities (including the Income & Expenditure Account) for the year to 31<sup>st</sup> March 2023.**

	Notes	Unrestricted funds 2022/23 £	Restricted funds 2022/23 £	Total funds 2022/23 £	Total funds 2021/22 £
<b>Incoming resources from generated funds</b>					
Grants and gifts received	1c	241,937	0	241,937	392,319
Other Income		0	0	0	0
Investment income		178	0	178	9
<b>Total incoming resources</b>		<b>242,113</b>	<b>0</b>	<b>242,113</b>	<b>392,328</b>
<b>Resources Expended</b>					
Charitable activities	3	242,306	0	242,306	187,806
Governance costs	5	15,936	0	15,936	11,888
<b>Total resources expended</b>		<b>258,242</b>	<b>0</b>	<b>258,242</b>	<b>199,694</b>
Net (resources expended)/incoming for the period and net movement in funds		<b>16,129</b>	<b>0</b>	<b>16,129</b>	<b>192,634</b>
Total funds Brought forward		346,329	0	346,329	153,695
<b>Balance carried forward 31<sup>st</sup> March 2023.</b>	<b>9</b>	<b>330,200</b>	<b>0</b>	<b>330,200</b>	<b>346,329</b>

# **Balance sheet as at 31<sup>st</sup> March 2023**

	Notes	As at 31 <sup>st</sup> March 2023 £	As at 31 <sup>st</sup> March 2022 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	8	739,846	758,130
<b>Current Assets</b>			
Debtors and prepayments	10	-	-
Cash at Bank and in hand		69,889	79,905
<b>Creditors: due within a year</b>	11	1,000	6,384
<b>Net Current Assets</b>		68,889	73,521
<b>Creditors: Long term</b>	12	478,533	485,322
<b>Net Assets</b>		330,202	346,329
<b>Funds</b>			
Funds Unrestricted		330,202	346,329
<b>Total Funds</b>	9	330,202	346,329

For the year ending 31<sup>st</sup> March 2023 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

## **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 2023**

- 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 2023**

**3. Total resources expended**

	Pastor & Care	Children & Youth	Out- reach	Poor	Training	Worship Services	Total 2023	Total 2022
	£	£	£	£	£	£	£	£
<b>Costs Directly related to activities</b>	1,575	6,054	7,617	3,000	6,140	36,331	60,717	53,309
Grant & gifts (Basis-direct)	0	0	10,500	9,521	0	0	20,021	15,609
Staff costs (Basis – usage)	25,610	12,805	12,805	12,805	12,805	38,415	115,245	98,350
	27,185	18,859	30,922	25,326	18,945	74,746	195,983	187,268
<b>Support costs</b>								
General office administration	1,397	699	699	699	699	2,096	6,289	8,640
Mortgage Interest Finance Costs	2,000	4,000	4,000	4,000	4,000	8,753	26,753	11,898
			1,000	1,000		1,658	3,658	
Building Refurbishment	1,000	1,000	2,000	2,000	1,000	2,623	9,623	
	4,397	5,699	7,699	7,699	5,699	15,130	46,323	20,538
	31,582	24,558	38,621	33,025	24,644	89,876	242,306	187,806

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2023**

**4. Grants and gifts**

	Unrestricted funds	Restricted funds	Total for 2022/23	Total for 2021/22
<b>Grants made during the period were as follows:</b>				
Vineyard Churches UK	10,000	0	10,000	8,500
VCUK&I Ukraine Appeal	5,000	0	5,000	4,050
Ministry to the poor	993	0	993	809
Shine Relief Trust	2000	0	2,000	1,000
Wharfedale area	500	0	500	
Congregation Jesus Trust	0	0	0	1,200
University of York SU	0	0	0	50
Besom	298	0	298	
Hull Vineyard	1,230	0	1,230	
	<u>20,021</u>	<u>0</u>	<u>20,021</u>	<u>15,609</u>

**5. Governance costs**

	Year 2022/23	Year 2021/22
Staff Costs	15,237	10,928
Office costs	699	960
	<u>15,936</u>	<u>11,888</u>

**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. £78,219 attributed to the two paid trustees.

**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> March 2023**

**8. Fixed Assets**

	Freehold Land & Buildings £	Fixtures and Fittings (incl. Computers) £	Total £
<b>COST</b>			
As at 1 <sup>st</sup> April 2022	752,122	37,353	789,475
Transfer			-
Additions	0	0	0
Disposals	-	-	-
As at 31 March 2023	<u>752,122</u>	<u>37,353</u>	<u>789,475</u>
<b>DEPRECIATION</b>			
As at 1 <sup>st</sup> April 2022	5,893	25,452	31,345
Transfer	-	-	-
Charge for the year	15,308	2,976	18,284
Charge to Capital Grant Reserve	-	0	0
Eliminated on disposal	-	-	-
As at 31 March 2023	<u>21,201</u>	<u>28,428</u>	<u>49,629</u>
<b>NET BOOK VALUES</b>			
	-		
As at 31 March 2023	<u>730,921</u>	<u>8,925</u>	<u>739,846</u>

**Notes to the financial statements**  
**For the year ending 31<sup>st</sup> March 2023**

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

	Unrestricted Fund £	Restricted Fund £	Total £
As at 1 <sup>st</sup> April 2022	346,329	0	346,329
Incoming Resources for period	242,114	0	242,114
Resources Expended for period	258,242	0	258,242
Balance as at 31 March 2023	330,201	0	330,201
Capital Grant Reserve Movement	0	0	0
Total Resources as at 31 March 2023	330,201	0	330,201
Total funds can be analysed as follows			
Fixed assets	739,846	-	739,846
Mortgage	478,533	-	478,533
Current Assets	69,889	-	69,889
Creditors	1,000	-	1,000
Total	330,202	-	330,202

**10. Debtors**

As at the 31<sup>st</sup> March 2023 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 30years. As of 31<sup>st</sup> March 2023 amount due £478,533

**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.