

Annual Report for the Year Ended 31 October 2021

Reg. Co. 7826095

Reg. Charity. 1144669

Portsmouth Vineyard LifeChurch
Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 31 October 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds year ended 31st October 2021 £	Total Funds year ended 31st October 2020 £
Incoming resources from generated funds					
Voluntary Income	2	£23,474	£40,627	£64,102	
Total incoming resources		£23,474	£40,627	£64,102	£51,477
Resources expended					
Cost of generating funds					
Resources expended	3	£18,410	£43,089	£61,499	
Total resources expended		£18,410	£43,089	£61,499	£53,691
Net Income		£5,064	-£2,462	£2,603	-£2,214
Reconciliation of funds					
Total Funds brought forward		£7,950	£13,447	£21,397	
Total Funds carried forward		£13,014	£10,985	£24,000	£21,397

Portsmouth Vineyard LifeChurch (Registration number: 7826095)
Balance Sheet as at 31 October 2021

	Notes	2021	2020
Current Assets		£	£
Debtors and Prepayments	8	£3,821	£2,528
Cash at bank and in hand		£20,179	£18,869
		<u>£24,000</u>	<u>£21,397</u>
Net Assets		<u>£24,000</u>	<u>£21,397</u>
The funds of the charity	9		
Restricted Funds		£10,985	£13,447
Unrestricted Funds		£13,014	£7,950
Total Charity Funds		<u>£24,000</u>	<u>£21,397</u>

These accounts have been approved by the trustees and signed on its behalf by:



Mr Michael Morell
Trustee

Date: 22/07/22

The notes on pages 1 to 12 form an integral part of these financial statements.

Portsmouth Vineyard LifeChurch
Notes to the Financial Statements for the Year Ended 31 October 2021
1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

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.

2 Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st Oct 2021	Total Funds Y/End 31st Oct 2020
	£	£	£	£
General Funds				
Appeals and Donations	£11,733	£39,217	£50,950	£47,912
Covid Grants	£10,241		£10,241	
Interest	£163	£337	£501	
Gift Aid Tax reclaim	£1,337	£1,073	£2,410	£3,565
	£23,474	£40,627	£64,102	£51,477

3 Total Resources Expended

	Notes	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st Oct 2021	Total Funds Year End 31st Oct 2020
Charitable Activities					
Activities Undertaken Directly	4	£15,083	£40,408	£55,491	£47,989
Grant Funding of Activities	5	£552	£26	£578	£702
Support Costs	6	£2,775	£2,655	£5,430	£5,000
		£18,410	£43,089	£61,499	£53,691

4 Activities Undertaken Directly

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st Oct 2021	Total Funds Year Ended 31st Oct 2020
Salaries & Wages		£8,342	£8,342	£9,817
Rent and Venue Hire	£10,261	£10,261	£20,522	£20,718
Worship & Music Costs			£0	£273
Ministry Gifts & Donations	£3,041	£1,500	£4,541	£5,358
Hospitality	£977		£977	£296
Light & Heat		£2,215	£2,215	£1,811
LifeHouse Food		£4,660	£4,660	£3,853
Maintenance		£9,159	£9,159	£792
Other LifeHouse Costs		£4,271	£4,271	£2,920
Equipment	£624		£624	£317
Conference & Training	£180		£180	£1,834
	£15,083	£40,408	£55,491	£47,989

5 Grants Payable

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st Oct 2021	Total Funds Year Ended 31st Oct 2020
Vineyard UK	£552		£552	£552
Street Pastors		£26	£26	
Portsmouth Foodbank			£0	£150
	£552	£26	£558	£702

6 Support Costs

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st Oct 2021	Total Funds Year Ended 31st Oct 2020
Insurance	£267	£268	£535	£577
Travel & Subsistence	£17		£17	£108
General Expenses	£39	£40	£79	£364
Office Cost, Stationery, postage	£773	£774	£1,547	£1,934
Software & Accessories				£62
Repairs & renewal	£247	£247	£494	£300
Bank Charges	£90	£270	£360	£360
Books & Subscriptions	£486		£486	£131
Auditing & Accountancy Fees	£352	£1,056	£1,408	£564
Legal Costs	£504		£504	£600
	£2,775	£2,655	£5,430	£5,000

7 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year was ONE.

8 Debtors and Prepayments

	31st Oct 2021	31st Oct 2020
Gift Aid	£3,821	£2,528

9 Analysis of Funds

	2020	Income	Resources expended	As At Oct 31st 2020
General Funds				
Unrestricted Income	£7,950	£23,474	£18,410	£13,014
Restricted Funds	£13,447	£40,627	£43,089	£10,985
	£21,397	£64,102	£61,499	£24,000

Restricted funds have been given for use in the refurbishment and running of the LifeHouse homeless drop-in and soup kitchen to connect with people from across Portsmouth who find themselves in homelessness or addiction and in need of hot meals and food parcels. The LifeHouse also signposts users to other support services across the city.

10	Net Assets by fund					
		Unrestricted	Restricted	Total Funds		Total Funds
		Funds	Funds	31st October		31st October
				2021		2020
		£	£	£		£
	Current Account 1	£1,573		£1,573		£884
	Current Account 2		£4,106	£4,106		£985
	Savings Account 1	£2,163		£2,163		£17,000
	Savings Account 2		£4,163	£4,163		
	Savings - Aldermore		£8,174	£8,174		
	Gift Aid Due	£3,821		£3,821		£2,528
		£7,557	£16,443	£24,000		£21,397

11. Taxation

Portsmouth Vineyard LifeChurch is a registered charity and is, therefore, exempt from taxation.

Portsmouth Vineyard LifeChurch

Reference and Administrative Details

Charity name	Portsmouth Vineyard LifeChurch
Charity registration number	1144669
Company registration number	7826095
Principal Office	153 Albert Road, Southsea, Portsmouth, PO4 0JW
Registered Office	153 Albert Road, Southsea, Portsmouth, PO4 0JW
Trustees	Mr Peter John Robinson, (Appointed 13 November 2016 – Chair of Trustees) Mr Clive Oliver, (Appointed 29 May 2016) Mr Michael Morell, (Appointed 6 September 2016) Mrs Paula Bettina Jolly (Appointed 1 September 2018) Ms Rosina Susan Godfrey (Appointed 27 March 2020)
Bankers	CAF BANK 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Independent Examiner	Paul Flavell 19 Southwood Avenue Southbourne+ Bournemouth Hampshire BH6 3QB

Portsmouth Vineyard LifeChurch

Trustees' Report

The Trustees present their report and accounts for the period ended 31 October 2021.

Portsmouth Vineyard *LifeChurch* was incorporated on 27th October 2011 and granted charitable status on 15th November 2011.

Structure, governance and management

The company is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the company being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £1.

Objectives and activities

The company's charitable objects are:

- a) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills and support in such parts of Portsmouth, the United Kingdom or the world as the trustees from time to time may think fit;
- b) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- c) to advance the Christian faith in accordance with the statement of beliefs including but not by way of limitation through the planting of other Vineyard Churches in such ways and in such parts of Portsmouth, the United Kingdom or the world as the trustees from time to time may think fit;
- d) to further Christian education in such parts of Portsmouth, the United Kingdom and the world as the trustees may from time to time think fit;

Strategies

At the beginning of this accounting period we had a period of steady numerical and financial growth in all our activities and all our aims were being largely or partially met. We have been so pleased to see our different benevolent (including the LifeHouse), spiritual and pastoral (through the Vineyard) activities and events harmonising and working together even more to serve the community here in Portsmouth.

However the Covid-19 pandemic struck and we had to adapt very quickly in the face of a largely, at first, unknown threat. At least a month before first lockdown we had installed hand-cleansing dispensers on each door and we were insisting on every visitor, member and guest using these as they entered the premises. We quickly switched to on-line services, home groups and times of prayer (Hosted by the Portsmouth House of Prayer) and learnt to do film and broadcast meetings well on line; this took some doing and much had to be learnt! For LifeHouse we went over to all takeaway meals and food parcels prepared and distributed by separate shifts of six volunteers in each of four different "water-tight" teams. We then organised up to five different delivery runs for food for those unwell, vulnerable and isolating. Risk assessments, policies and training notes were all prepared and issued to volunteers and put on display.

Portsmouth Vineyard LifeChurch

Trustees' Report Continued....

Official LifeHouse Re-Opening Sept 2021

We are delighted to have opened our new dining room which is approximately three times the space of our old one. Special thanks to PMC Construction for taking some time out of their busy schedules to do the building work along with their contractors at no cost to this Charity. This major work, of connecting and refurbishing the ground floors of our two adjoining buildings was efficiently done at a time when we couldn't actually use it! We thank Stephen Morgan MP who came and "cut the ribbon", celebrities, sponsors, Councillors, our Founders, LifeHouse Team Members, LifeHouse Guests and the Portsmouth News along with many more for joining us to celebrate "The Grand Opening" of our new dining area and remodelled ground floor.

This facility most fortunately became available at a time when we needed to distance during the end of the Covid Crisis. We met a phenomenal rise in local needs and demand on every one of our services. We now have no idea at all how we managed to work and run LifeHouse in the small space that we used to have; we sat a maximum of 22 people, in close quarters, at one time (now we can sit up to 50 when it's safe to do so).

During July 2021 we opened again for Sunday services, extra Vineyard and LifeHouse meals and socials while Covid abated for a period.

Change in Personnel

Portsmouth Vineyard saw a lot of changes towards the end of this year. Peter and Helen Robinson took over as Leaders of the Charity and Church when June and Mike Morell stepped down from their Vineyard leadership roles for personal reasons; Mike remains a trustee and manager of the LifeHouse. This year saw a number of changes with people coming to the Vineyard Church and those in the roles of leaders and of trustees. The Vineyard looks to rebuild after the years of the Covid pandemic its core team and activities to give a stronger base for the future. It is encouraging how many members of the public visit our meetings as they see us in progress in our improved premises on Albert Road and see our material online.

The LifeHouse saw a massive increase in demand during and after the pandemic with as many as 130 meals served in one morning. We started our food parcel and hot meal delivery service and over 50 people in community have been served at different times when they have been unwell, isolating, incapacitated or under curfew. Our team have increased their supermarket "end of the day" collections to up to 20 times a week to meet this demand and corporate sponsors and the public have been extremely generous in their donations and support for this work.

Later in this financial year the Leader of the Council announced that LifeHouse Volunteers and all other food kitchen workers were to receive the Freedom of the City of Portsmouth for their selfless and valiant work during these difficult years.

Other Achievements

Portsmouth Vineyard LifeChurch has continued to provide financial support to Compassion International (child schooling sponsorship in Cambodia) and two overseas missionaries involved in compassionate and people-centred outreaches in Cambodia and other parts of the world.

Portsmouth Vineyard LifeChurch
Trustees' Report Continued.....

We continue to give regular donations to Vineyard Churches UK to help finance training, church planting and oversight of the network of churches to which we are associated. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity and company should undertake.

Financial review

Financially the charity is secure. The unrestricted fund balance of £13,014 along with £17,000 of our short and long-term saving in the Hampshire Trust Bank and Aldermore Business Savings exceed the reserves policy of three months' expenditure as agreed by the Trustees, and reflects both stability in the church finances and vigilance by the Trustees.

The Trustees continue to review the major risks to which the company is exposed in order to establish systems to manage those risks.

Small company provisions


This report has been prepared in accordance with the small company regime under the Companies Act 2006.

Approved by the Board of Trustees for Portsmouth Vineyard LifeChurch on its behalf by:

Mr. Michael Morell

Trustee

Date: 22/07/22

A handwritten signature in black ink, appearing to read 'Mike Morell', with a horizontal line drawn underneath it.

Portsmouth Vineyard LifeChurch
Trustees' Responsibilities in relation to the Financial Statements

The Trustees (who are also Directors of Portsmouth Vineyard LifeChurch for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Portsmouth Vineyard LifeChurch

I report on the accounts of the company for the year ended 31 October 2021, which are set out on the preceding pages.

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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 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:

- i. examine the accounts under section 145 of the 2011 Act;
- ii. follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- iii. 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 seeking 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Flavell
19 Southwood Avenue
Southbourne
Bournemouth
Hampshire
BH6 3QB

Paul Flavell
Independent Examiner
Date: 31/7/22

