

RAYLEIGH VINEYARD

England & Wales · Charity number 1152620

Details

Status	Registered
Legal form	Charitable company
Company number	08381215
Registered	2013-06-27
Register	View on the Charity Commission register

Contact

Address	33 High Road Rayleigh Essex SS6 7SA
Phone	07812123707
Email	admin@rayleighvineyard.org.uk
Website	www.rayleighvineyard.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH INCLUDING MISSIONARY ACTIVITIES IN THE UNITED KINGDOM AND OVERSEAS AND ALSO INCLUDING BUT NOT LIMITED TO THE PLANTING OF NEW CHURCHES AND ORGANISATIONS OF CONGREGATIONS.

Activities: The furtherance of religious or secular public educationThe advancement of the Christian faith including missionary activities in the United Kingdom and oversees, and also including, but not limited to the planting of new churches and organisations of congregationsRelief of the poor and needyRelief of the sick and elderlySuch other charitable objects as discretion sees fit

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,305	£117,016	-	-
2023-12-31	£115,562	£113,809	-	-
2022-12-31	£109,255	£123,376	-	-
2021-12-31	£129,901	£124,544	-	-
2020-12-31	£119,523	£123,474	-	-

Trustees

Name	Role	Appointed
Alison Gellett		2022-09-01
Andrew McClintock		2022-01-24
DAVID SMITH		2013-02-22
LAURA SMITH		2013-02-22
Robert Snell		2019-04-29

RAYLEIGH VINEYARD

England & Wales - Charity number 1152620

Accounts

Our Ref: RAYLE001LC/SA/MA

11 June 2025

The Revd D E Smith
Rayleigh Vineyard
27 Philpot House
Station Road
Rayleigh
Essex
SS6 7HH

Dear Dave,

RE: Rayleigh Vineyard

I have uploaded the financial statements of the above mentioned charity for the accounting period ended 31 December 2024. Before I submit the accounts to Companies House and the tax return to HM Revenue & Customs, I would be grateful if you would please electronically approve the uploaded items as follows:

1. A copy of the financial statements, which require e-approval.
2. A copy of the financial statements for submission to the Registrar of Companies, which require e-approval.
3. You can print final copies for retention by the Trustees.
4. You shall be required to complete the Charity's Annual Return with the Charities Commission. Please note, these should be lodged with the Charities Commission before 31 October 2025, as part of the Annual Return, to prevent potential late filing penalties being imposed.
5. Corporation tax return for electronic submission to HM Revenue & Customs confirming the charitable status and that no resulting tax is due, which requires e-approval.

Once I am in receipt of your approval of the documents, I will electronically file the documents with the relevant authorities.

I confirm I have now concluded with the records and would be grateful if you could arrange for their collection from my office in due course.

If you should have any queries with the documents requiring approval, please do not hesitate to contact me.

Finally, I have uploaded a note of my firm's fees for your kind attention.

Yours sincerely

Stephen Anstis

Email: Stephen.Anstis@esw.co.uk



Our Ref: RAYLE001LC/SA/MA

11 June 2025

Rayleigh Vineyard
27 Philpot House
Station Road
Rayleigh
Essex
SS6 7HH

Fee Note No: SA/38293

RE: Rayleigh Vineyard

Compiling Statutory Charitable Financial Statements together for the year ended 31 December 2024 from information and explanations provided to us.

Submitting Charitable Financial Statements to Companies House.

Preparing and submitting corporation tax computations together with form CT600 to the Inspector of Taxes for the accounting period ended 31 December 2024 from the information contained in the financial statements and explanations provided to us.

General advice on various accounting, taxation and statutory matters to date.

Fee:	950 00
Disbursements: Stationery, Telephone, Licencing, Fee Protection etc.:	85 00
	<hr/>
	1,035 00
Vat at 20.0%	207 00
	<hr/>
Total	£1,242 00
	<hr/>

Please pay by return
VAT Reg No. 681540435
E & OE

BACS payment information
Sort code: 30-96-94 Bank Account No. 00898459 Ref: RAYLE001LC



ESW Limited Chartered Accountants
Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.
Registered in England and Wales No 3216855.
A list of directors is available at the Registered Office.

162 – 168 High Street,
Rayleigh, Essex SS6 7BS

t 01268 77 69 69
e info@esw.co.uk

www.esw.co.uk

REGISTERED COMPANY NUMBER: 08381215 (England and Wales)
REGISTERED CHARITY NUMBER: 1152620

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
RAYLEIGH VINEYARD**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

RAYLEIGH VINEYARD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

The furtherance of religious or secular public education.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas, and also including, but not limited to, the planting of new churches and organisations of congregations.

Relief of the poor and needy.

The relief of the sick and elderly.

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the committee shall in their absolute discretion see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rayleigh Vineyard was incorporated on 30th January 2013 as a private limited company by guarantee without share capital and use of 'Limited' exemption. The activities of former Rayleigh Vineyard Church, which was constituted by a declaration of Trust dated 20th August 2003 under charity Resignation number 1101054, are now being continued through this company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08381215 (England and Wales)

Registered Charity number

1152620

Registered office

33 High Road

Rayleigh

Essex

SS6 7SA

Trustees

Reverend D E Smith Minister Of Religion

Ms L Smith Teacher

R B L Snell Retired

A McClintock Solicitor

Mrs A Gellert

Independent Examiner

ESW Chartered Accountants

162-164 High Street

Rayleigh

Essex

SS6 7BS

Approved by order of the board of trustees on 11th June 2025 and signed on its behalf by:



Reverend D E Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAYLEIGH VINEYARD**

Independent examiner's report to the trustees of Rayleigh Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

11th June 2025

RAYLEIGH VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		124,305	115,562
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		117,016	113,809
		<hr/>	<hr/>
NET INCOME		7,289	1,753
RECONCILIATION OF FUNDS			
Total funds brought forward		1,207	(546)
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		8,496	1,207
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

RAYLEIGH VINEYARD (REGISTERED NUMBER: 08381215)

**BALANCE SHEET
31ST DECEMBER 2024**

	Notes	2024 Total funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	339	423
CURRENT ASSETS			
Cash at bank		12,175	5,155
CREDITORS			
Amounts falling due within one year	7	(4,018)	(4,371)
NET CURRENT ASSETS		8,157	784
TOTAL ASSETS LESS CURRENT LIABILITIES		8,496	1,207
NET ASSETS		8,496	1,207
FUNDS	8		
Unrestricted funds		8,496	1,207
TOTAL FUNDS		8,496	1,207

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th June 2025 and were signed on its behalf by:



D E Smith - Trustee

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	84	106

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	44,652	44,652
	<u>44,652</u>	<u>44,652</u>

As in accordance with the charity's Articles of Association a director may receive reasonable remuneration for acting in the role of Pastor of the Church provided that a majority of trustees do not benefit under this provision.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Pastor	1	1
Administrative	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	115,562
	<u>115,562</u>
EXPENDITURE ON	
Raising funds	113,809
	<u>113,809</u>
NET INCOME	1,753
RECONCILIATION OF FUNDS	
Total funds brought forward	(546)
	<u>(546)</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,207</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2024 and 31st December 2024	9,503
DEPRECIATION	
At 1st January 2024	9,080
Charge for year	84
At 31st December 2024	9,164
NET BOOK VALUE	
At 31st December 2024	339
At 31st December 2023	423

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	763	878
Other creditors	3,255	3,493
	<u>4,018</u>	<u>4,371</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,207	7,289	8,496
	<u>1,207</u>	<u>7,289</u>	<u>8,496</u>
TOTAL FUNDS	<u>1,207</u>	<u>7,289</u>	<u>8,496</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,305	(117,016)	7,289
	<u>124,305</u>	<u>(117,016)</u>	<u>7,289</u>
TOTAL FUNDS	<u>124,305</u>	<u>(117,016)</u>	<u>7,289</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(546)	1,753	1,207
TOTAL FUNDS	<u>(546)</u>	<u>1,753</u>	<u>1,207</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,562	(113,809)	1,753
TOTAL FUNDS	<u>115,562</u>	<u>(113,809)</u>	<u>1,753</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	(546)	9,042	8,496
TOTAL FUNDS	<u>(546)</u>	<u>9,042</u>	<u>8,496</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,867	(230,825)	9,042
TOTAL FUNDS	<u>239,867</u>	<u>(230,825)</u>	<u>9,042</u>

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

REGISTERED COMPANY NUMBER: 08381215 (England and Wales)
REGISTERED CHARITY NUMBER: 1152620

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
RAYLEIGH VINEYARD**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

RAYLEIGH VINEYARD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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RAYLEIGH VINEYARD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

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The relief of the sick and elderly.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rayleigh Vineyard was incorporated on 30th January 2013 as a private limited company by guarantee without share capital and use of 'Limited' exemption. The activities of former Rayleigh Vineyard Church, which was constituted by a declaration of Trust dated 20th August 2003 under charity Resignation number 1101054, are now being continued through this company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08381215 (England and Wales)

Registered Charity number

1152620

Registered office

33 High Road

Rayleigh

Essex

SS6 7SA

Trustees

Reverend D E Smith Minister Of Religion

Ms L Smith Teacher

R B L Snell Retired

A McClintock Solicitor

Mrs A Gellert

Independent Examiner

ESW Chartered Accountants

162-164 High Street

Rayleigh

Essex

SS6 7BS

Approved by order of the board of trustees on 11th June 2025 and signed on its behalf by:



Reverend D E Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAYLEIGH VINEYARD**

Independent examiner's report to the trustees of Rayleigh Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

11th June 2025

RAYLEIGH VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		124,305	115,562
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		117,016	113,809
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NET INCOME		7,289	1,753
RECONCILIATION OF FUNDS			
Total funds brought forward		1,207	(546)
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		8,496	1,207
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

RAYLEIGH VINEYARD

**BALANCE SHEET
31ST DECEMBER 2024**

	Notes	2024 Total funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	339	423
CURRENT ASSETS			
Cash at bank		12,175	5,155
CREDITORS			
Amounts falling due within one year	7	(4,018)	(4,371)
NET CURRENT ASSETS		8,157	784
TOTAL ASSETS LESS CURRENT LIABILITIES		8,496	1,207
NET ASSETS		8,496	1,207
FUNDS	8		
Unrestricted funds		8,496	1,207
TOTAL FUNDS		8,496	1,207

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th June 2025 and were signed on its behalf by:



D E Smith - Trustee

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	84	106

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	44,652	44,652
	<u>44,652</u>	<u>44,652</u>

As in accordance with the charity's Articles of Association a director may receive reasonable remuneration for acting in the role of Pastor of the Church provided that a majority of trustees do not benefit under this provision.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Pastor	1	1
Administrative	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	115,562
	<u>115,562</u>
EXPENDITURE ON	
Raising funds	113,809
	<u>113,809</u>
NET INCOME	1,753
RECONCILIATION OF FUNDS	
Total funds brought forward	(546)
	<u>(546)</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,207</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2024 and 31st December 2024	9,503
DEPRECIATION	
At 1st January 2024	9,080
Charge for year	84
At 31st December 2024	9,164
NET BOOK VALUE	
At 31st December 2024	339
At 31st December 2023	423

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	763	878
Other creditors	3,255	3,493
	<u>4,018</u>	<u>4,371</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,207	7,289	8,496
	<u>1,207</u>	<u>7,289</u>	<u>8,496</u>
TOTAL FUNDS	<u>1,207</u>	<u>7,289</u>	<u>8,496</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,305	(117,016)	7,289
	<u>124,305</u>	<u>(117,016)</u>	<u>7,289</u>
TOTAL FUNDS	<u>124,305</u>	<u>(117,016)</u>	<u>7,289</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(546)	1,753	1,207
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(546)</u>	<u>1,753</u>	<u>1,207</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,562	(113,809)	1,753
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>115,562</u>	<u>(113,809)</u>	<u>1,753</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	(546)	9,042	8,496
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(546)</u>	<u>9,042</u>	<u>8,496</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,867	(230,825)	9,042
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>239,867</u>	<u>(230,825)</u>	<u>9,042</u>

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

RAYLEIGH VINEYARD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Incoming resources	124,305	115,562
Total incoming resources	124,305	115,562
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	44,652	44,652
Wages and salaries	12,492	9,819
Rent	2,300	10,850
Staff training and welfare	210	-
Travel and subsistence	1,803	3,523
Entertaining	656	953
Telephone and fax	2,309	1,980
Postage	611	514
Stationery and printing	1,476	1,856
Area budget	2,342	1,882
Books, CDs, DVDs	324	147
Event	5,624	6,458
Food bags	3,748	3,531
Generosity	14,673	11,282
Outreach	1,322	657
Planet Kids - Under 12s	4,091	3,600
Sunday Catering	3,216	3,376
Subscriptions	495	278
Bank charges	410	510
Insurance	2,375	581
Software	3,580	2,650
Church Planting	-	38
Accountancy fees	2,392	2,359
Bookkeeping fees	144	144
Other legal and professional	682	283
Charitable and political donations	5,004	1,781
Interest on late paid tax	-	(1)
Plant and machinery	85	106
	117,016	113,809
Total resources expended	117,016	113,809
Net income	7,289	1,753

This page does not form part of the statutory financial statements

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	<input type="text" value="Rayleigh Vineyard"/>
2	Company registration number	<input type="text" value="0"/> <input type="text" value="8"/> <input type="text" value="3"/> <input type="text" value="8"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="5"/>
3	Tax reference	<input type="text" value="1"/> <input type="text" value="8"/> <input type="text" value="5"/> <input type="text" value="7"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="8"/> <input type="text" value="9"/>
4	Type of company	<input type="text" value=""/> <input type="text" value="8"/>

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	<input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="4"/>	35	to DD MM YYYY	<input type="text" value="3"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="4"/>
-----------	-----------------	---	-----------	---------------	---

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

About this return - continued

Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you're not attaching the accounts and computations, explain why	<input type="text"/>
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - form CT600A	<input type="checkbox"/>
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B	<input type="checkbox"/>
105	Group and consortium - form CT600C	<input type="checkbox"/>
110	Insurance - form CT600D	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E	<input checked="" type="checkbox"/>
120	Tonnage tax - form CT600F	<input type="checkbox"/>
125	Northern Ireland - form CT600G	<input type="checkbox"/>
130	Cross-border royalties - form CT600H	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J	<input type="checkbox"/>
141	Restitution tax - form CT600K	<input type="checkbox"/>
142	Research and Development - form CT600L	<input type="checkbox"/>
143	Freeports and Investment Zones - form CT600M	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) - form CT600N	<input type="checkbox"/>
96	Creative industries - form CT600P	<input type="checkbox"/>

Tax calculation - Turnover

145	Total turnover from trade	£ <input type="text"/>	• <input type="text"/>	<input type="text"/>
150	Banks, building societies, insurance companies and other financial concerns - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	<input type="checkbox"/>		

Income

155	Trading profits	£ <input type="text"/>	• <input type="text"/>	<input type="text"/>
160	Trading losses brought forward set against trading profits	£ <input type="text"/>	• <input type="text"/>	<input type="text"/>
165	Net trading profits - box 155 minus box 160	£ <input type="text"/>	• <input type="text"/>	<input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	£ <input type="text"/>	• <input type="text"/>	<input type="text"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>		

Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances										Disposal value									
Electric vehicle charge-points	713	£									714	£								
Enterprise zones	721	£									722	£								
Zero-emission goods vehicles	723	£									724	£								
Zero-emission cars	726	£									727	£								

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances										Balancing charges									
Annual investment allowance	735	£																		
Structures and buildings	736	£																		
Full expensing	733	£									734	£								
Business premises renovation	740	£									745	£								
Machinery and plant - super-deduction	741	£									742	£								
Machinery and plant - special rate allowance	743	£									744	£								
Other allowances and charges	750	£									755	£								
	Capital allowances										Disposal value									
Electric vehicle charge-points	737	£									738	£								
Enterprise zones	746	£									747	£								
Zero-emission goods vehicles	748	£									749	£								
Zero-emission cars	751	£									752	£								

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
765	Designated environmentally friendly machinery and plant	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
770	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
771	Structures and buildings	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
772	Machinery and plant - super-deduction	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
773	Machinery and plant - special rate allowance	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
775	Other machinery and plant	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Losses, deficits and excess amounts

Amount arising

	Amount		Maximum available for surrender as group relief																		
Losses of trades carried on wholly or partly in the UK	780 £	<input type="text"/>	785 £	<input type="text"/>																	
Losses of trades carried on wholly outside the UK	790 £	<input type="text"/>																			
Non-trade deficits on loan relationships and derivative contracts	795 £	<input type="text"/>	800 £	<input type="text"/>																	
UK property business losses	805 £	<input type="text"/>	810 £	<input type="text"/>																	
Overseas property business losses	815 £	<input type="text"/>																			
Losses from miscellaneous transactions	820 £	<input type="text"/>																			
Capital losses	825 £	<input type="text"/>																			
Non-trading losses on intangible fixed assets	830 £	<input type="text"/>	835 £	<input type="text"/>																	

Excess amounts

	Amount		Maximum available for surrender as group relief																		
Non-trade capital allowances	840 £	<input type="text"/>																			
Qualifying donations	845 £	<input type="text"/>																			
Management expenses	850 £	<input type="text"/>	855 £	<input type="text"/>																	

Bank details (for a person to whom a repayment is to be made)

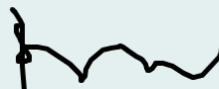
920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

Declaration	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name <input type="text" value="MR D SMITH"/>
980	Date DD MM YYYY <input type="text" value="24/06/2025"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status <input type="text" value="DIRECTOR"/>





Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	Rayleigh Vineyard
E2	Tax reference	1 8 5 7 0 2 3 4 8 9
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 1 2 0 2 4
E4	to DD MM YYYY	3 1 1 2 2 0 2 4

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1152620
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	
Status	E35	
Date DD MM YYYY	E40	

Information required

Charity/CASC assets	
Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets E130 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
UK investments (excluding controlled companies) E140 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E145 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Shares in, and loans to, controlled companies E150 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Overseas investments E160 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E165 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Loans and non-trade debtors	E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other current assets	E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>	E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>	E185 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period	E190 <input type="text"/>

RAYLEIGH VINEYARD

England & Wales - Charity number 1152620

Accounts

REGISTERED COMPANY NUMBER: 08381215 (England and Wales)
REGISTERED CHARITY NUMBER: 1152620

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
RAYLEIGH VINEYARD**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

RAYLEIGH VINEYARD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

RAYLEIGH VINEYARD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

The furtherance of religious or secular public education.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas, and also including, but not limited to, the planting of new churches and organisations of congregations.

Relief of the poor and needy.

The relief of the sick and elderly.

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the committee shall in their absolute discretion see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rayleigh Vineyard was incorporated on 30th January 2013 as a private limited company by guarantee without share capital and use of 'Limited' exemption. The activities of former Rayleigh Vineyard Church, which was constituted by a declaration of Trust dated 20th August 2003 under charity Resignation number 1101054, are now being continued through this company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08381215 (England and Wales)

Registered Charity number

1152620

Registered office

33 High Road

Rayleigh

Essex

SS6 7SA

Trustees

Reverend D E Smith Minister Of Religion

Ms L Smith Teacher

M Cronin Police Officer (resigned 26.1.2023)

Ms L Last Management Accountant (resigned 29.1.2023)

R B L Snell Retired

A McClintock Solicitor

Mrs A Gellett

Independent Examiner

ESW Chartered Accountants

162-164 High Street

Rayleigh

Essex

SS6 7BS

Approved by order of the board of trustees on 25th April 2024 and signed on its behalf by:

RAYLEIGH VINEYARD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Reverend D E Smith - Trustee

A handwritten signature in black ink, appearing to be 'D E Smith', written in a cursive style.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAYLEIGH VINEYARD**

Independent examiner's report to the trustees of Rayleigh Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

25th April 2024

RAYLEIGH VINEYARD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		115,562	109,255
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		113,809	123,376
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		1,753	(14,121)
RECONCILIATION OF FUNDS			
Total funds brought forward		(546)	13,575
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		1,207	(546)
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

RAYLEIGH VINEYARD

**BALANCE SHEET
31ST DECEMBER 2023**

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	423	529
CURRENT ASSETS			
Cash at bank		5,155	3,181
CREDITORS			
Amounts falling due within one year	7	(4,371)	(4,256)
NET CURRENT ASSETS/(LIABILITIES)		784	(1,075)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,207	(546)
NET ASSETS/(LIABILITIES)		1,207	(546)
FUNDS			
Unrestricted funds	8	1,207	(546)
TOTAL FUNDS		1,207	(546)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th April 2024 and were signed on its behalf by:



D E Smith - Trustee

The notes form part of these financial statements

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	106	133

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	44,652	40,596
	<u> </u>	<u> </u>

As in accordance with the charity's Articles of Association a director may receive reasonable remuneration for acting in the role of Pastor of the Church provided that a majority of trustees do not benefit under this provision.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Pastor	1	1
Administrative	2	4
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	3	5
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	109,255
	<u> </u>
EXPENDITURE ON	
Raising funds	123,376
	<u> </u>
NET INCOME/(EXPENDITURE)	(14,121)
RECONCILIATION OF FUNDS	
Total funds brought forward	13,575
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u> </u> <u> </u> (546)

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2023 and 31st December 2023	9,503
DEPRECIATION	
At 1st January 2023	8,974
Charge for year	106
At 31st December 2023	9,080
NET BOOK VALUE	
At 31st December 2023	423
At 31st December 2022	529

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	878	942
Other creditors	3,493	3,314
	<u>4,371</u>	<u>4,256</u>

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(546)	1,753	1,207
TOTAL FUNDS	<u>(546)</u>	<u>1,753</u>	<u>1,207</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,562	(113,809)	1,753
TOTAL FUNDS	<u>115,562</u>	<u>(113,809)</u>	<u>1,753</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	13,575	(14,121)	(546)
TOTAL FUNDS	<u>13,575</u>	<u>(14,121)</u>	<u>(546)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,255	(123,376)	(14,121)
TOTAL FUNDS	<u>109,255</u>	<u>(123,376)</u>	<u>(14,121)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	13,575	(12,368)	1,207
TOTAL FUNDS	<u>13,575</u>	<u>(12,368)</u>	<u>1,207</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,817	(237,185)	(12,368)
TOTAL FUNDS	<u>224,817</u>	<u>(237,185)</u>	<u>(12,368)</u>

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8. MOVEMENT IN FUNDS - continued

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

RAYLEIGH VINEYARD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Incoming resources	115,562	109,255
Total incoming resources	115,562	109,255
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	44,652	40,596
Wages and salaries	9,819	16,877
Rent	10,850	14,122
Travel and subsistence	3,523	1,532
Entertaining	953	921
Telephone and fax	1,980	1,820
Postage	514	392
Stationery and printing	1,856	765
Area budget	1,882	2,879
Books, CDs, DVDs	147	211
Event	6,458	4,807
Food bags	3,531	5,404
Generosity	11,282	12,198
Outreach	657	709
Planet Kids - Under 12s	3,600	5,089
Sunday Catering	3,376	2,436
Sunday Worship	-	1,078
Subscriptions	278	420
Bank charges	510	370
Insurance	581	567
Software	2,650	2,540
Church Planting	38	749
Accountancy fees	2,359	2,185
Bookkeeping fees	144	144
Other legal and professional	283	192
Charitable and political donations	1,781	4,236
Interest on late paid tax	(1)	5
Plant and machinery	106	132
	113,809	123,376
Total resources expended	113,809	123,376
Net income/(expenditure)	1,753	(14,121)

This page does not form part of the statutory financial statements

RAYLEIGH VINEYARD

England & Wales - Charity number 1152620

Accounts

REGISTERED COMPANY NUMBER: 08381215 (England and Wales)
REGISTERED CHARITY NUMBER: 1152620

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
RAYLEIGH VINEYARD**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

RAYLEIGH VINEYARD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

The furtherance of religious or secular public education.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas, and also including, but not limited to, the planting of new churches and organisations of congregations.

Relief of the poor and needy.

The relief of the sick and elderly.

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the committee shall in their absolute discretion see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rayleigh Vineyard was incorporated on 30th January 2013 as a private limited company by guarantee without share capital and use of 'Limited' exemption. The activities of former Rayleigh Vineyard Church, which was constituted by a declaration of Trust dated 20th August 2003 under charity Resignation number 1101054, are now being continued through this company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08381215 (England and Wales)

Registered Charity number

1152620

Registered office

33 High Road

Rayleigh

Essex

SS6 7SA

Trustees

Reverend D E Smith Minister Of Religion

Ms L Smith Teacher

Ms S Kevan Orthoptist (Retired) (resigned 20.1.2022)

M Cronin Police Officer (resigned 26.1.2023)

Ms L Last Management Accountant (resigned 29.1.2023)

R B L Snell Retired

A McClintock Solicitor (appointed 24.1.2022)

Mrs A Gellert (appointed 1.9.2022)

Independent Examiner

ESW Chartered Accountants

162-164 High Street

Rayleigh

Essex

SS6 7BS

Approved by order of the board of trustees on 25th April 2023 and signed on its behalf by:

RAYLEIGH VINEYARD (REGISTERED NUMBER: 08381215)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Reverend D E Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAYLEIGH VINEYARD**

Independent examiner's report to the trustees of Rayleigh Vineyard ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

25th April 2023

RAYLEIGH VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		109,255	129,901
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		123,376	124,544
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(14,121)	5,357
RECONCILIATION OF FUNDS			
Total funds brought forward		13,575	8,218
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		(546)	13,575
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

RAYLEIGH VINEYARD (REGISTERED NUMBER: 08381215)

BALANCE SHEET
31ST DECEMBER 2022

	Notes	2022 Total funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	529	662
CURRENT ASSETS			
Cash at bank		3,181	16,941
CREDITORS			
Amounts falling due within one year	7	(4,256)	(4,028)
NET CURRENT ASSETS/(LIABILITIES)		<u>(1,075)</u>	<u>12,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(546)	13,575
NET ASSETS		<u>(546)</u>	<u>13,575</u>
FUNDS	8		
Unrestricted funds		<u>(546)</u>	<u>13,575</u>
TOTAL FUNDS		<u>(546)</u>	<u>13,575</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th April 2023 and were signed on its behalf by:

D E Smith - Trustee

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	133	165
	<u>133</u>	<u>165</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' salaries	40,596	40,596
	<u>40,596</u>	<u>40,596</u>

As in accordance with the charity's Articles of Association a director may receive reasonable remuneration for acting in the role of Pastor of the Church provided that a majority of trustees do not benefit under this provision.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Pastor	1	1
Administrative	4	4
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	129,901
	<u>129,901</u>
EXPENDITURE ON	
Raising funds	124,544
	<u>124,544</u>
NET INCOME	5,357
RECONCILIATION OF FUNDS	
Total funds brought forward	8,218
	<u>8,218</u>
TOTAL FUNDS CARRIED FORWARD	<u>13,575</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2022 and 31st December 2022	9,503
DEPRECIATION	
At 1st January 2022	8,841
Charge for year	133
At 31st December 2022	8,974
NET BOOK VALUE	
At 31st December 2022	529
At 31st December 2021	662

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	942	864
Other creditors	3,314	3,164
	<u>4,256</u>	<u>4,028</u>

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	13,575	(14,121)	(546)
TOTAL FUNDS	<u>13,575</u>	<u>(14,121)</u>	<u>(546)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,255	(123,376)	(14,121)
TOTAL FUNDS	<u>109,255</u>	<u>(123,376)</u>	<u>(14,121)</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	8,218	5,357	13,575
	<u>8,218</u>	<u>5,357</u>	<u>13,575</u>
TOTAL FUNDS	<u><u>8,218</u></u>	<u><u>5,357</u></u>	<u><u>13,575</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,901	(124,544)	5,357
	<u>129,901</u>	<u>(124,544)</u>	<u>5,357</u>
TOTAL FUNDS	<u><u>129,901</u></u>	<u><u>(124,544)</u></u>	<u><u>5,357</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	8,218	(8,764)	(546)
	<u>8,218</u>	<u>(8,764)</u>	<u>(546)</u>
TOTAL FUNDS	<u><u>8,218</u></u>	<u><u>(8,764)</u></u>	<u><u>(546)</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,156	(247,920)	(8,764)
	<u>239,156</u>	<u>(247,920)</u>	<u>(8,764)</u>
TOTAL FUNDS	<u><u>239,156</u></u>	<u><u>(247,920)</u></u>	<u><u>(8,764)</u></u>

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

8. MOVEMENT IN FUNDS - continued

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

RAYLEIGH VINEYARD

England & Wales - Charity number 1152620

Accounts

REGISTERED COMPANY NUMBER: 08381215 (England and Wales)
REGISTERED CHARITY NUMBER: 1152620

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
RAYLEIGH VINEYARD**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

RAYLEIGH VINEYARD

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FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

The furtherance of religious or secular public education.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas, and also including, but not limited to, the planting of new churches and organisations of congregations.

Relief of the poor and needy.

The relief of the sick and elderly.

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the committee shall in their absolute discretion see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rayleigh Vineyard was incorporated on 30th January 2013 as a private limited company by guarantee without share capital and use of 'Limited' exemption. The activities of former Rayleigh Vineyard Church, which was constituted by a declaration of Trust dated 20th August 2003 under charity Resignation number 1101054, are now being continued through this company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08381215 (England and Wales)

Registered Charity number

1152620

Registered office

33 High Road

Rayleigh

Essex

SS6 7SA

Trustees

Reverend D E Smith Minister Of Religion

Ms L Smith Teacher

P J Rotheram Retired (resigned 22.11.2021)

Ms S Kevan Orthoptist (Retired) (resigned 20.1.2022)

J C Kevan Graphic Designer (Retired) (resigned 21.11.2021)

M Cronin Police Officer

Ms L Last Management Accountant

R B L Snell Retired

A Mcclintock (appointed 24.1.2022)

Independent Examiner

ESW Chartered Accountants

162-164 High Street

Rayleigh

Essex

SS6 7BS

Approved by order of the board of trustees on 22nd March 2022 and signed on its behalf by:

RAYLEIGH VINEYARD (REGISTERED NUMBER: 08381215)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Reverend D E Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAYLEIGH VINEYARD**

Independent examiner's report to the trustees of Rayleigh Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Mr S Cracknell FCA
ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

22nd March 2022

RAYLEIGH VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		129,901	119,523
EXPENDITURE ON			
Raising funds		124,544	123,474
NET INCOME/(EXPENDITURE)		5,357	(3,951)
RECONCILIATION OF FUNDS			
Total funds brought forward		8,218	12,169
TOTAL FUNDS CARRIED FORWARD		13,575	8,218

The notes form part of these financial statements

RAYLEIGH VINEYARD (REGISTERED NUMBER: 08381215)

**BALANCE SHEET
31ST DECEMBER 2021**

	Notes	2021 Total funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	662	827
CURRENT ASSETS			
Debtors	7	-	1,939
Cash at bank		16,941	13,202
		<hr/>	<hr/>
		16,941	15,141
CREDITORS			
Amounts falling due within one year	8	(4,028)	(7,750)
		<hr/>	<hr/>
NET CURRENT ASSETS		12,913	7,391
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,575	8,218
		<hr/>	<hr/>
NET ASSETS		13,575	8,218
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		13,575	8,218
		<hr/>	<hr/>
TOTAL FUNDS		13,575	8,218
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd March 2022 and were signed on its behalf by:

D E Smith - Trustee

The notes form part of these financial statements

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	165	207
	<u>165</u>	<u>207</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	40,596	40,596
	<u>40,596</u>	<u>40,596</u>

As in accordance with the charity's Articles of Association a director may receive reasonable remuneration for acting in the role of Pastor of the Church provided that a majority of trustees do not benefit under this provision.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Pastor	1	1
Administrative	4	4
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	119,523
EXPENDITURE ON	
Raising funds	123,474
	<u>123,474</u>
NET INCOME/(EXPENDITURE)	(3,951)
RECONCILIATION OF FUNDS	
Total funds brought forward	12,169
	<u>12,169</u>
TOTAL FUNDS CARRIED FORWARD	<u>8,218</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2021 and 31st December 2021	9,503
DEPRECIATION	
At 1st January 2021	8,676
Charge for year	165
At 31st December 2021	8,841
NET BOOK VALUE	
At 31st December 2021	662
At 31st December 2020	827

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	1,939

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	864	1,561
Other creditors	3,164	6,189

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	8,218	5,357	13,575
TOTAL FUNDS	8,218	5,357	13,575

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,901	(124,544)	5,357
TOTAL FUNDS	129,901	(124,544)	5,357

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	12,169	(3,951)	8,218
TOTAL FUNDS	<u>12,169</u>	<u>(3,951)</u>	<u>8,218</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,523	(123,474)	(3,951)
TOTAL FUNDS	<u>119,523</u>	<u>(123,474)</u>	<u>(3,951)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	12,169	1,406	13,575
TOTAL FUNDS	<u>12,169</u>	<u>1,406</u>	<u>13,575</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,424	(248,018)	1,406
TOTAL FUNDS	<u>249,424</u>	<u>(248,018)</u>	<u>1,406</u>

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

9. MOVEMENT IN FUNDS - continued

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

RAYLEIGH VINEYARD

England & Wales - Charity number 1152620

Accounts

Document Details:

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Signature Details

Name:	David Ernest Smith
Email:	daves@rayleighvineyard.org.uk
Date & Time:	27/08/2021 10:36:51 (BST)
IP Address:	85.255.234.94
Signing Statement:	Rayleigh Vineyard agrees and approves the contents of this document.

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REGISTERED COMPANY NUMBER: 08381215 (England and Wales)
REGISTERED CHARITY NUMBER: 1152620

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
RAYLEIGH VINEYARD**

ESW Chartered Accountants
162-164 High Street
Rayleigh
United Kingdom
Essex
SS6 7BS

RAYLEIGH VINEYARD

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FOR THE YEAR ENDED 31ST DECEMBER 2020**

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RAYLEIGH VINEYARD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

The furtherance of religious or secular public education.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas, and also including, but not limited to, the planting of new churches and organisations of congregations.

Relief of the poor and needy.

The relief of the sick and elderly.

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the committee shall in their absolute discretion see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rayleigh Vineyard was incorporated on 30th January 2013 as a private limited company by guarantee without share capital and use of 'Limited' exemption. The activities of former Rayleigh Vineyard Church, which was constituted by a declaration of Trust dated 20th August 2003 under charity Resignation number 1101054, are now being continued through this company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08381215 (England and Wales)

Registered Charity number

1152620

Registered office

33 High Road

Rayleigh

Essex

SS6 7SA

Trustees

Reverend D E Smith Minister Of Religion

Ms L Smith Teacher

P J Rotheram Retired

Ms S Kevan Orthoptist (Retired)

J C Kevan Graphic Designer (Retired)

M Cronin Police Officer

Ms L Last Management Accountant

R B L Snell Retired

Independent Examiner

ESW Chartered Accountants

162-164 High Street

Rayleigh

United Kingdom

Essex

SS6 7BS

Approved by order of the board of trustees on 29th July 2021 and signed on its behalf by:

RAYLEIGH VINEYARD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Reverend D E Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAYLEIGH VINEYARD**

Independent examiner's report to the trustees of Rayleigh Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Mr S Cracknell FCA
ESW Chartered Accountants
162-164 High Street
Rayleigh
United Kingdom
Essex
SS6 7BS

29th July 2021

RAYLEIGH VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		119,523	122,690
EXPENDITURE ON			
Raising funds		123,474	128,149
NET INCOME/(EXPENDITURE)		(3,951)	(5,459)
RECONCILIATION OF FUNDS			
Total funds brought forward		12,169	17,628
TOTAL FUNDS CARRIED FORWARD		<u>8,218</u>	<u>12,169</u>

The notes form part of these financial statements

RAYLEIGH VINEYARD

**BALANCE SHEET
31ST DECEMBER 2020**

	Notes	2020 Total funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	6	827	1,034
CURRENT ASSETS			
Debtors	7	1,939	1,989
Cash at bank		13,202	15,976
		15,141	17,965
CREDITORS			
Amounts falling due within one year	8	(7,750)	(6,830)
		7,391	11,135
NET CURRENT ASSETS			
		8,218	12,169
TOTAL ASSETS LESS CURRENT LIABILITIES			
		8,218	12,169
NET ASSETS			
		8,218	12,169
FUNDS			
Unrestricted funds	9	8,218	12,169
TOTAL FUNDS			
		8,218	12,169

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th July 2021 and were signed on its behalf by:

D E Smith - Trustee

The notes form part of these financial statements

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	207	258
	<u>207</u>	<u>258</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' salaries	40,596	40,596
	<u>40,596</u>	<u>40,596</u>

As in accordance with the charity's Articles of Association a director may receive reasonable remuneration for acting in the role of Pastor of the Church provided that a majority of trustees do not benefit under this provision.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Pastor	1	1
Administrative	4	4
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	122,690
 EXPENDITURE ON	
Raising funds	128,149
	<u>128,149</u>
NET INCOME/(EXPENDITURE)	(5,459)
 RECONCILIATION OF FUNDS	
Total funds brought forward	17,628
	<u>17,628</u>
TOTAL FUNDS CARRIED FORWARD	<u>12,169</u>

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2020 and 31st December 2020	9,503
DEPRECIATION	
At 1st January 2020	8,469
Charge for year	207
At 31st December 2020	8,676
NET BOOK VALUE	
At 31st December 2020	827
At 31st December 2019	1,034

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	1,939	1,989

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	1,561	-
Other creditors	6,189	6,830

9. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	12,169	(3,951)	8,218
TOTAL FUNDS	12,169	(3,951)	8,218

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	119,523	(123,474)	(3,951)
TOTAL FUNDS	119,523	(123,474)	(3,951)

RAYLEIGH VINEYARD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	17,628	(5,459)	12,169
TOTAL FUNDS	<u>17,628</u>	<u>(5,459)</u>	<u>12,169</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,690	(128,149)	(5,459)
TOTAL FUNDS	<u>122,690</u>	<u>(128,149)</u>	<u>(5,459)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	17,628	(9,410)	8,218
TOTAL FUNDS	<u>17,628</u>	<u>(9,410)</u>	<u>8,218</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,213	(251,623)	(9,410)
TOTAL FUNDS	<u>242,213</u>	<u>(251,623)</u>	<u>(9,410)</u>

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

RAYLEIGH VINEYARD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. MOVEMENT IN FUNDS - continued

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

RAYLEIGH VINEYARD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Incoming resources	119,523	122,690
Total incoming resources	<u>119,523</u>	<u>122,690</u>
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	40,596	40,596
Wages and salaries	17,332	15,224
Employer's NI	303	195
Rent	9,949	12,530
Staff training and welfare	-	20
Travel and subsistence	1,310	4,065
Entertaining	1,072	1,760
Telephone and fax	2,425	1,941
Postage	1,267	350
Stationery and printing	1,077	700
Area budget	849	2,502
Books, CDs, DVDs	564	599
Event	1,681	8,186
Food bags	5,086	1,347
Generosity	10,914	7,336
Outreach	1,702	5,321
Planet Kids - Under 12s	3,918	3,402
Colchester Vineyard	257	1,711
Sunday Catering	2,342	5,418
Subscriptions	1,602	1,557
Bank charges	217	275
Insurance	1,563	1,322
Software	3,268	1,283
Church Planting	2,106	1,919
Accountancy fees	1,597	1,561
Bookkeeping fees	144	144
Other legal and professional	246	-
Charitable and political donations	9,870	6,627
Interest on late paid tax	10	-
Plant and machinery	207	258
	<u>123,474</u>	<u>128,149</u>
Total resources expended	<u>123,474</u>	<u>128,149</u>
Net expenditure	<u><u>(3,951)</u></u>	<u><u>(5,459)</u></u>

This page does not form part of the statutory financial statements