

# VINEYARD 53

England & Wales · Charity number 1153966

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">08688328</a>                                |
| Registered     | 2013-09-26                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                |
|---------|----------------------------------------------------------------|
| Address | 26 Mill Lane<br>Upton<br>Chester<br>CH2 1BT                    |
| Phone   | 07793443029                                                    |
| Email   | <a href="mailto:hello@vineyard53.org">hello@vineyard53.org</a> |
| Website | <a href="http://www.vineyard53.org">www.vineyard53.org</a>     |

## Activities

**Objects:** THE CHARITYS OBJECTS (THE OBJECTS) ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PLANTING OF OTHER VINEYARD CHURCHES IN SUCH WAYS AND IN SUCH PARTS OF CHESTER AND CHESHIRE WEST, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; (B) TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF CHESTER AND CHESHIRE WEST, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (C) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING, TRAINING IN LIFE SKILLS AND SUPPORT IN SUCH PARTS OF CHESTER AND CHESHIRE WEST, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; (D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** TO GROW THE CHRISTIAN FAITH IN ACCORDANCE WITH STATEMENT OF BELIEFSTO FURTHER CHRISTIAN EDUCATION IN CHESTER AND BEYONDTO RELIEVE SICKNESS AND FINANCIAL HARDSHIP, TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION AND SUPPORTTO PROVIDE OR ASSIST IN THE PROVISION OF SOCIAL WELFARE FOR RECREATION OF INDIVIDUALS WHO HAVE NEED WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

## Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Cheshire West & Chester

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £348,109 | £320,455    | -      | -         |
| 2024-06-30 | £264,138 | £268,792    | -      | -         |
| 2023-06-30 | £217,713 | £258,244    | -      | -         |
| 2022-06-30 | £210,255 | £216,387    | -      | -         |
| 2021-06-30 | £220,348 | £176,910    | -      | -         |

## Trustees

| Name                               | Role  | Appointed  |
|------------------------------------|-------|------------|
| JAMES ALASTAIR MACKENZIE HENDERSON | Chair | 2013-09-24 |
| Bryan Gareth Mulholland            |       | 2019-07-17 |
| JOHN PETER TALBOT SIMMONS          |       | 2013-09-24 |
| Katharine Anne Shuler              |       | 2025-08-28 |
| SAM DUNLOP                         |       | 2013-09-24 |
| STEVE MAXEY                        |       | 2013-09-24 |

**VINEYARD 53**

England & Wales - Charity number 1153966

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# Accounts

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**REGISTERED COMPANY NUMBER: 8688328**

**REPORTS AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

**FOR**

**VINEYARD 53**

**(A COMPANY LIMITED BY GUARANTEE)**

FRIDAY



\*AEYQ5XVD\*

A11

27/03/2026

#284

COMPANIES HOUSE

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Table of contents**

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**Report of the Trustees for the year ended 30 June 2025**

The trustees, who are the directors, present their annual trustees' report and financial statements for the year ending 30 June 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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) issued in October 2019.

**Objectives & Activities**

Vineyard 53 was started in 2013 by a handful of people in the Chester area. From meeting in people's homes and then rented venues, we now meet weekly on Sundays, rent an office space and host numerous events and gatherings through the region.

We aim to be a light across our region, serving and blessing those who live here. As we have grown in size we have been able to set up numerous projects that reach out to many different groups of people. We have had the privilege of seeing lives transformed as we share the compassion and love of God with those we meet.

The broad aims of VINEYARD 53 ("the Church") continue to be the following;

- Furthering the gospel of Jesus Christ and advancing the Kingdom of God.
- Showing compassion for the vulnerable.
- Building up the faith of Christian believers.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

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

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

**Report of the Trustees for the year ended 30 June 2025**

The aim of VINEYARD 53 is to extend the Kingdom of God by drawing people into a relationship with Jesus through its activities. We seek to do this by our Sunday Celebrations, mid-week groups, training events, projects, gathering events and seasonal programmes. We seek to bring adults, young people, and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity. We seek to express the love and mercy of God to both those inside the church and in the community outside. We do this in particular through our compassion projects. In the last year this has included taking a leading role in Street Angels Chester (a project supporting the night time economy in Chester), and Move In, Move On (an initiative providing people moving out of refuge accommodation into new housing with basic household items). We have also begun supporting the chaplaincy at HMP Berwyn. These projects aim to support those in need or who are vulnerable in the region and beyond.

Much of this work is done by large volunteer workforces, who have themselves experienced God's help and want to offer practical help to others in need. We seek to help people with better life skills, in relationships, marriage, money, work habits, community life, and education.

**Achievements and Performance**

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

**Objectives for the Year**

- To grow the church in terms of numbers and maturity;
- To recruit, train and develop the voluntary workforce;
- To alleviate hardship and poverty;
- To train new leaders;
- To build and consolidate the financial base of the charity;
- To expand our work in the region and abroad by way of relief of poverty.

***Furthering the gospel of Jesus Christ and advancing the Kingdom of God.***

Over the year to June 2025 at VINEYARD 53 we have seen several hundred people attend services during this period. Approximately 250 people have made VINEYARD 53 their own church, with several of the new members having had no previous experience of any church. We continue to use a hybrid meeting model – with in-person services live streamed to YouTube.

**Report of the Trustees for the year ended 30 June 2025**

During the year, we moved to a new Sunday venue, hosted by University of Chester. The new venue offers us considerable space to grow numerically and a strategic location near the center of the city.

In July 2024, we commissioned Alan and Alison Doo to lead Gwynedd Vineyard Church. Gwynedd Vineyard Church shares the charitable objectives of Vineyard 53, but carries them out in Bangor, Gwynedd. They have begun to gather a church, meeting as a small group and finding ways to serve the people of Bangor.

***Showing compassion for the vulnerable.***

The church has worked in the local community to be a blessing in practical and relational ways. We currently have 17 small groups and through these groups and as a wider community we look to generously give in ways that do not directly benefit the church. Around 15% of our total income is set-aside for this purpose.

Compassion work continues to go from strength to strength, building on the foundations built as we emerged out of lockdown. Move In, Move On, an initiative helping families being moved into new housing get off to a good start with basic household items, continued, supporting more than 100 individuals over the year. We also lead Street Angels Chester, a project supporting the night time economy in Chester and helping to relieve pressures on police and ambulance services. After receiving a grant for a pilot in the summer of 2023, we ran a pilot with other churches in Chester and, upon completion of an impact report on the pilot, launched the project properly at the beginning of 2024. The project is now sustainable thanks to grant funding and support from local churches and community. We have also started to support the chaplaincy at HMP Berwyn, providing volunteers to help lead a mid-week Alpha course.

***Building up the faith of Christian believers.***

VINEYARD 53 uses its small group network that meet in the city and the surrounding area to study the bible and bless their local communities. This includes a regular mid-week youth gathering. This is in addition to Sunday services where the bible is looked at.

Training took many forms this period; including training on marriage, money, time management, helping those in need, reaching your community, a number of biblical and theological topics, leading a group and pastoral care. The teaching takes place in one-to-one situations as well as small groups and the Church gathered.

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

#### **Report of the Trustees for the year ended 30 June 2025**

In addition to that a number of people from Vineyard 53 have been on training courses:

- The Cause to Live For (training for young adults on life direction)
- Vineyard National Leaders Conference (for leadership and ministry training)
- Vineyard Leadership College (a paid, year-long course equipping Church leaders)
- Vineyard Leaders Essentials (free training for lay leaders)
- WTC (Theological degrees)

In the summer, our youth went to Dreaming the Impossible, a Christian youth festival. Here they received teaching and encouragement relevant to their life stage.

***To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.***

As the church has grown, we have sought to offer specific activities for men, women, youth, children and students to develop links both within the church, and with the wider community. We have also worked alongside various charities and institutions within the city of Chester and its surrounding areas.

#### **Financial Review**

The financial statements as presented show a net deficit for the period in the General fund of £263. The deficit is covered from available reserves and represents a closing of the deficit of previous years where extra staffing and venue costs were taken on. Performance against the charitable aims and objectives of the organisation are noted in the section titled "Achievements and Performance".

#### **Reserves Policy**

The Directors and Trustees have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is identified as a reduction in the Church membership giving rise to a reduction in income. The Directors and Trustees have reviewed the reserves policy and consider it is appropriate to retain free reserves up to the equivalent to the Church's staff salaries and venue costs for 3 months as well as an amount sufficient to cover capital costs if equipment were damaged. This total is less than the amount held in reserves at 30 June 2025.

**Report of the Trustees for the year ended 30 June 2025**

**Structure, Governance and Management**

VINEYARD 53 is a company limited by guarantee as well as a registered charity, in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church is delegated to J Simmons and A Simmons.

***Trustees***

The Trustees who have served during the period are as follows: -

J Simmons

J Henderson

S Maxey

S J Dunlop

G Mulholland

C Hollingsworth (until 17 July, 2024)

***Appointment of Trustees***

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of VINEYARD 53, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

***Risk Management***

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

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Report of the Trustees for the year ended 30 June 2025*****Summary***

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

**Reference and Administrative Details**

|                            |             |
|----------------------------|-------------|
| CHARITY NAME               | VINEYARD 53 |
| REGISTERED CHARITY NUMBER: | 1153966     |
| COMPANY NUMBER:            | 08688328    |

|                       |                                                                   |
|-----------------------|-------------------------------------------------------------------|
| DIRECTORS & TRUSTEES: | J Simmons<br>J Henderson<br>S Maxey<br>S J Dunlop<br>G Mulholland |
|-----------------------|-------------------------------------------------------------------|

REGISTERED OFFICE:  
26 MILL LANE  
UPTON  
CHESTER CH2 1BT

|                     |                                                                                                                       |
|---------------------|-----------------------------------------------------------------------------------------------------------------------|
| BANK (Vineyard 53): | CAF (Charities Aid Foundation)<br>Head Office<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent, ME19 4TA |
|---------------------|-----------------------------------------------------------------------------------------------------------------------|

|                          |                                                                   |
|--------------------------|-------------------------------------------------------------------|
| BANK (Gwynedd Vineyard): | The Co-operative Bank<br>1 Balloon Street<br>Manchester<br>M4 4BE |
|--------------------------|-------------------------------------------------------------------|

|                       |                                                             |
|-----------------------|-------------------------------------------------------------|
| INDEPENDENT EXAMINER: | Joshua Rugen ACCA<br>36 Totland Grove<br>Chester<br>CH2 2EY |
|-----------------------|-------------------------------------------------------------|

**Report of the Trustees for the year ended 30 June 2025**

**Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of VINEYARD 53 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that VINEYARD 53 will continue in operation.

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

- the church is operating efficiently and effectively;
- proper records are maintained and are reliable; and
- the church complies with relevant laws and regulations.

**VINEYARD 53**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

**Report of the Trustees for the year ended 30 June 2025**

**Statement as to disclosure of information to the Independent Examiner**

The trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

As far as the trustees are aware, there is no relevant audit information of which VINEYARD 53's Independent Examiner is unaware.

**Approval of Accounts**

The accounts were approved on behalf of the Trustees on 26/3/2026.

  
26/3/2026

26 MILL LAWE  
CHESTER  
CH2 1BT

J Simmons  
Trustee/Director

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 June 2025**

|                                    | Notes | Unrestricted<br>Funds<br>2024/25<br>£ | Restricted<br>Funds<br>2024/25<br>£ | Total<br>Funds<br>2024/25<br>£ | Total<br>Funds<br>2023/24<br>£ |
|------------------------------------|-------|---------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| <b>Income from:</b>                |       |                                       |                                     |                                |                                |
| Donations and legacies             | 2     | 251,055                               | 72,958                              | <b>324,013</b>                 | 258,702                        |
| Charitable activities              | 2     | 4,418                                 | 0                                   | <b>4,418</b>                   | 2,224                          |
| Investments                        | 2     | 2,867                                 | 0                                   | <b>2,867</b>                   | 3,212                          |
| Other                              | 2     | 16,812                                | 0                                   | <b>16,812</b>                  | 3,212                          |
| <b>Total Income</b>                |       | <b>275,151</b>                        | <b>72,958</b>                       | <b>348,109</b>                 | <b>264,138</b>                 |
| <b>Expenditure on:</b>             |       |                                       |                                     |                                |                                |
| Charitable activities              | 3     | 275,414                               | 45,041                              | <b>320,455</b>                 | 268,792                        |
| <b>Net Income</b>                  |       | <b>(263)</b>                          | <b>27,917</b>                       | <b>27,654</b>                  | <b>(4,654)</b>                 |
| <b>Reconciliation of funds</b>     |       |                                       |                                     |                                |                                |
| Transfers between funds            |       | 0                                     | 0                                   | <b>0</b>                       | 0                              |
| Net movement in funds              |       | (263)                                 | 27,917                              | <b>27,654</b>                  | (4,654)                        |
| <b>Total funds brought forward</b> |       | <b>109,697</b>                        | <b>33,937</b>                       | <b>143,634</b>                 | <b>148,288</b>                 |
| <b>Total funds carried forward</b> |       | <b>109,434</b>                        | <b>61,854</b>                       | <b>171,288</b>                 | <b>143,634</b>                 |

JPTL  
26/3/26

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Balance sheet as at 30 June 2025**

|                                     | Notes | Unrestricted<br>Funds<br>2024/25<br>£ | Gwynedd<br>Vineyard<br>2024/25<br>£ | Other<br>Restricted<br>2024/25<br>£ | Total<br>Funds<br>2024/25<br>£ | Total<br>Funds<br>2023/24<br>£ |
|-------------------------------------|-------|---------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| <b>Fixed Assets</b>                 |       |                                       |                                     |                                     |                                |                                |
| Tangible assets                     | 5     | 5,750                                 | 0                                   | 0                                   | 5,750                          | 2,439                          |
| <b>Current Assets</b>               |       |                                       |                                     |                                     |                                |                                |
| Stock                               |       | 266                                   | 0                                   | 0                                   | 266                            | 266                            |
| Debtors                             | 7     | 53,710                                | 4,755                               | 1,034                               | 59,499                         | 53,121                         |
| Cash at bank & in hand              |       | 58,395                                | 10,288                              | 45,777                              | 114,460                        | 98,597                         |
|                                     |       | 112,371                               | 15,043                              | 46,811                              | 174,225                        | 151,984                        |
| <b>Creditors: due within a year</b> | 8     | (8,687)                               | 0                                   | 0                                   | (8,687)                        | (10,789)                       |
| <b>Net Current Assets</b>           |       | 103,684                               | 15,043                              | 46,811                              | 165,538                        | 141,195                        |
| <b>Total Net Assets</b>             |       | 109,434                               | 15,043                              | 46,811                              | 171,288                        | 143,634                        |
| <b>Funds</b>                        |       |                                       |                                     |                                     |                                |                                |
| Restricted income funds             |       |                                       | 15,043                              | 46,811                              | 61,854                         | 33,937                         |
| Unrestricted funds                  |       | 109,434                               |                                     |                                     | 109,434                        | 109,697                        |
| <b>Total charity funds</b>          |       | 109,434                               | 15,043                              | 46,811                              | 171,288                        | 143,634                        |

For the year ending 30 June 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

*JPT*  
26/3/26

**VINEYARD 53**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

**Balance sheet as at 30 June 2025**

The financial statements and associated notes (which form part of these accounts) on pages 11 to 22 were approved by the Trustees on 26/3/2026.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS 102 SORP.

A handwritten signature in black ink, appearing to be 'JPTC' followed by a long, wavy horizontal line.

26/3/26

J Simmons  
Trustee/Director

**Notes to the financial statements for the year ended 30 June 2025****1. Accounting Policies****(a) Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**(b) Funds accounting**

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard 53. All funds have been analysed into their different types. Unrestricted funds are not subject to any special restrictions and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

During the period, around fifteen percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard 53. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the General unrestricted fund.

**(c) Income**

Donations and tithes are credited to the financial statements as received. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

#### **Notes to the financial statements for the year ended 30 June 2025**

No monetary value has been put on the voluntary help received by Vineyard 53 from its members during the period (for more information refer to the Trustees' Annual Report) or on minimal gifts in kind (e.g. refreshments provided for meetings, used furniture donated for office use, etc.) due to impracticability and limited benefit of doing so.

Income from any trading or other activities is recognised when earned. In the case of recharged events income and expenditure are shown gross.

#### **(d) Fixed assets**

Fixed assets are capitalised if they can be used for more than one year and the cost is over £1,000. They are recorded at cost of purchase less accumulated depreciation.

#### **(e) Depreciation**

Depreciation of fixed assets is charged at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight line basis: both equipment and vans (purchased used) have depreciation charged at 20% per year.

#### **(f) Value added tax**

The Church is not registered for VAT.

#### **(g) Stock**

Stock is included at the lower of cost or net realisable value.

#### **(h) Debtors and Creditors**

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor. Debtors are measured at their recoverable amounts. Creditors are measured at their settlement amount.

## Notes to the financial statements for the year ended 30 June 2025

## 2. Analysis of Income

|                                                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£   | Prior Year<br>Funds<br>£ |
|-------------------------------------------------|----------------------------|--------------------------|-----------------------|--------------------------|
| <b>Donations</b>                                |                            |                          |                       |                          |
| Donations                                       | 207,905                    | 39,907                   | 247,812               | 207,144                  |
| Gift Aid                                        | 43,150                     | 5,651                    | 48,801                | 43,559                   |
| Grants                                          | 0                          | 27,400                   | 27,400                | 8,000                    |
|                                                 | <u>251,055</u>             | <u>72,958</u>            | <u>324,013</u>        | <u>258,702</u>           |
| <b>Other charitable activities</b>              |                            |                          |                       |                          |
| Event fees                                      | 4,418                      | 0                        | 4,418                 | 2,215                    |
| Other sundry income                             | 0                          | 0                        | 0                     | 9                        |
|                                                 | <u>4,418</u>               | <u>0</u>                 | <u>4,418</u>          | <u>2,224</u>             |
| <b>Investment Income</b>                        |                            |                          |                       |                          |
| Interest                                        | 2,867                      | 0                        | 2,867                 | 3,212                    |
| <b>Other - Gain on disposal of fixed assets</b> |                            |                          |                       |                          |
|                                                 | 16,812                     | 0                        | 16,812                | 0                        |
| <b>Total</b>                                    | <u><b>275,151</b></u>      | <u><b>72,958</b></u>     | <u><b>348,109</b></u> | <u><b>264,138</b></u>    |

Event fees comprise £4,418 contributed towards the costs of certain events included in note 3 below under Gathering Events, Training and Conferences, and Children & Families (prior year £2,215).

Interest income is received on Gift Aid received from HMRC and bank account balances. The charity did not have any investments during the year.

On 14 July, 2024 the Church van was stolen together with much of the sound and other equipment used for Sunday services. An insurance claim resulted in proceeds of £18,506 and the net book value of the stolen van and equipment was £1,694 resulting in a gain on disposal of £16,812.

Restricted Funds income is further analysed in notes 9 and 10.

## 3. Analysis of Expenditure

Expenditure on Charitable Activities comprises those costs incurred by the Church in the delivery of its activities and services for beneficiaries including costs of an indirect nature necessary to support these activities. As noted in the Trustees' Annual Report the principal objects of the Church are advancement of the Christian Faith, Relief of sickness and financial hardship, the advancement of Christian education, and Provision of facilities in the interests of social welfare. These are practically expressed under the 6 initial headings listed below, supported by the following staff and support costs.

**Notes to the financial statements for the year ended 30 June 2025**

|                        | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> | <b>Prior Year<br/>Funds<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| Gatherings & Events    | 6,743                               | 2,425                             | 9,168                        | 8,039                             |
| Training & Conferences | 6,256                               | 1,860                             | 8,116                        | 3,254                             |
| Pastoral Expense       | 1,342                               | 64                                | 1,406                        | 1,570                             |
| Sunday Gatherings      | 25,148                              | 3,686                             | 28,834                       | 16,767                            |
| Giving to Others       | 20,992                              | 30,373                            | 51,365                       | 33,864                            |
| Children & Families    | 14,056                              | 8                                 | 14,063                       | 8,800                             |
| Staff costs            | 157,235                             | 5,080                             | 162,315                      | 151,252                           |
| Support costs          | 43,642                              | 1,545                             | 45,187                       | 45,245                            |
| <b>Total</b>           | <b>275,414</b>                      | <b>45,041</b>                     | <b>320,455</b>               | <b>268,792</b>                    |

Support costs include costs associated with the maintenance of the Church's office and meeting space in Chester of £27,772. In the previous year office costs were £28,286.

Other items included in Support costs include van running costs of £4,335 (prior year £2,143), depreciation of £822 (prior year £3,367) and Governance costs of £34 (prior year £232). The stolen van (see note 2) has not been replaced, resulting in higher van costs (rentals) and lower depreciation.

Restricted Funds expenditure is further analysed in notes 9 and 10.

Independent examiner's fees were waived and donated on a voluntary basis.

**4. Staff costs**

Wages and salaries amounted to £155,677 (prior year £147,890). This includes payments to workers employed to help with Sunday setup. Vineyard 53 is able to take advantage of the Employment Allowance which, together with statutory maternity pay reclaimed, reduced social security to a net cost of £2,844 (prior year credit £1,779). Pension contributions of £3,793 were paid in the year (prior year £3,397).

At the end of the year there were 11 employed staff members, including one who was on maternity leave from May. Of these, 10 work part time (prior year end 10 employees, 8 part-time).

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Notes to the financial statements for the year ended 30 June 2025**

The average head count for the year was 5.1 (prior year 5.1) and at the end of the year the staff were working a total of 24.5 days a week (prior year 25). No employees received benefits of more than £60,000.

Alison Doo (included in the above numbers) is employed one day a week for Gwynedd Vineyard.

**5. Tangible Fixed Assets**

|                                       | <b>Equipment</b><br><b>£</b> | <b>Van</b><br><b>£</b> | <b>Total</b><br><b>£</b> |
|---------------------------------------|------------------------------|------------------------|--------------------------|
| Cost at 1 July 2024                   | 9,639                        | 13,163                 | 22,802                   |
| Additions                             | 5,826                        | 0                      | 5,826                    |
| Disposals                             | (5,971)                      | (13,163)               | (19,134)                 |
| <b>Cost at 30 June 2025</b>           | <b>9,494</b>                 | <b>0</b>               | <b>9,494</b>             |
| Depreciation at 1 July 2024           | 8,295                        | 12,068                 | 20,363                   |
| Disposals                             | (5,373)                      | (12,068)               | (17,441)                 |
| Charge for the year                   | 822                          | 0                      | 822                      |
| <b>Depreciation at 30 June 2025</b>   | <b>3,744</b>                 | <b>0</b>               | <b>3,744</b>             |
| Net book value at 1 July 2024         | 1,344                        | 1,095                  | 2,439                    |
| <b>Net book value at 30 June 2025</b> | <b>5,750</b>                 | <b>0</b>               | <b>5,750</b>             |

On July 14, 2024 the van containing sound and video equipment was stolen. The van had a net book value of £1,095 and the equipment had a net book value of £598 resulting in a disposed net book value of £1,694 at the date of the loss. New sound equipment with a cost of £5,826 has been purchased as a replacement during the year.

**6. Taxation**

As Vineyard 53 has charitable status no provision for corporation tax is required.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Notes to the financial statements for the year ended 30 June 2025****7. Debtors**

|                                     | <b>2024/25</b> | <b>2023/24</b> |
|-------------------------------------|----------------|----------------|
|                                     | <b>£</b>       | <b>£</b>       |
| Income tax recoverable via Gift Aid | <b>48,801</b>  | 42,385         |
| Prepayments and accrued income      | <b>7,358</b>   | 9,495          |
| Other debtors                       | <b>3,340</b>   | 1,241          |
| <b>Total</b>                        | <b>59,499</b>  | <b>53,121</b>  |

**8. Creditors**

|                              | <b>2024/25</b> | <b>2023/24</b> |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Accruals and deferred income | <b>3,853</b>   | 4,695          |
| Other creditors              | <b>4,834</b>   | 6,094          |
| <b>Total</b>                 | <b>8,687</b>   | <b>10,789</b>  |

**9. Summary of Fund Movements**

|                             | <b>Brought forward</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Transfers</b> | <b>Carried Forward</b> |
|-----------------------------|------------------------|----------------|--------------------|------------------|------------------------|
|                             | <b>£</b>               | <b>£</b>       | <b>£</b>           | <b>£</b>         | <b>£</b>               |
| <b>Year to 30 June 2025</b> |                        |                |                    |                  |                        |
| <b>General Funds</b>        |                        |                |                    |                  |                        |
| - Unrestricted              | 31,594                 | 275,151        | 275,414            | 0                | 31,331                 |
| - Building Fund             | 78,103                 | 0              | 0                  | 0                | 78,103                 |
|                             | <b>109,697</b>         | <b>275,151</b> | <b>275,414</b>     | <b>0</b>         | <b>109,434</b>         |
| <b>Restricted Funds</b>     |                        |                |                    |                  |                        |
| - Gwynedd Vineyard          | 8,022                  | 24,988         | 17,966             | 0                | 15,043                 |
| - Building Fund             | 21,601                 | 350            | 0                  | 0                | 21,951                 |
| - Move In, Move On          | 1,326                  | 5,580          | 6,224              | 0                | 682                    |
| - Street Angels             | 0                      | 41,940         | 20,751             | 0                | 21,189                 |
| - Compassion                | 2,940                  | 0              | 0                  | 0                | 2,940                  |
| - Other specific gifts      | 48                     | 100            | 100                | 0                | 48                     |
|                             | <b>33,937</b>          | <b>72,958</b>  | <b>45,041</b>      | <b>0</b>         | <b>61,854</b>          |

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Notes to the financial statements for the year ended 30 June 2025**

|                             | <b>Brought<br/>forward<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Carried<br/>Forward<br/>£</b> |
|-----------------------------|----------------------------------|---------------------|--------------------------|------------------------|----------------------------------|
| <b>Year to 30 June 2024</b> |                                  |                     |                          |                        |                                  |
| <b>General Funds</b>        |                                  |                     |                          |                        |                                  |
| - Unrestricted              | 52,082                           | 242,314             | 251,003                  | -11,800                | 31,593                           |
| - Building Fund             | 75,977                           | 2,127               | 0                        | 0                      | 78,104                           |
|                             | <b>128,059</b>                   | <b>244,441</b>      | <b>251,003</b>           | <b>-11,800</b>         | <b>109,697</b>                   |
| <b>Restricted Funds</b>     |                                  |                     |                          |                        |                                  |
| - Gwynedd Vineyard          | 0                                | 2,000               | 5,778                    | 11,800                 | 8,022                            |
| - Building Fund             | 15,364                           | 6,250               | 13                       | 0                      | 21,601                           |
| - Move In, Move On          | 1,711                            | 5,382               | 5,767                    | 0                      | 1,326                            |
| - Street Angels             | 0                                | 5,525               | 5,525                    | 0                      | 0                                |
| - Compassion                | 3,153                            | 0                   | 214                      | 0                      | 2,940                            |
| - Other specific gifts      | 0                                | 540                 | 492                      | 0                      | 48                               |
|                             | <b>20,228</b>                    | <b>19,697</b>       | <b>17,788</b>            | <b>11,800</b>          | <b>33,937</b>                    |

Gwynedd Vineyard is a church plant in Bangor, North Wales. It is part of the Vineyard 53 charity, with the same charitable objectives. Gwynedd Vineyard finances are separate and are reported in the Gwynedd Vineyard restricted fund. See note 10 for an analysis of the income and expenditure. Gwynedd Vineyard has its own bank account.

The Building Fund will be used to facilitate the purchase or development of church buildings when the opportunity arises.

Move In, Move On is an ongoing initiative helping families being moved into new housing by supplying them with basic household items.

Street Angels Chester is a project led by Vineyard 53 which seeks to make Chester safer at night. The project is led by Vineyard 53 but involves a number of other churches in Chester. Teams of volunteers provide assistance to users of the night time economy to help make Chester a safer place at night. The project has received grant funding during the year to secure its future. See note 10 for details.

The Compassion fund comprises donations given to provide support for members of the Vineyard 53 community who are in need.

See note 10 for an analysis of the Restricted Funds income and expenditure.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****Notes to the financial statements for the year ended 30 June 2025****10. Analysis of Restricted Fund Income and Expenditure**

|                             | <b>Gwynedd<br/>Vineyard<br/>£</b> | <b>Building<br/>Fund<br/>£</b> | <b>Move In,<br/>Move On<br/>£</b> | <b>Street<br/>Angels<br/>£</b> | <b>Other<br/>£</b> | <b>Total Restrict-<br/>ed Funds<br/>£</b> |
|-----------------------------|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|--------------------|-------------------------------------------|
| <b>Year to 30 June 2025</b> |                                   |                                |                                   |                                |                    |                                           |
| <b>Income</b>               |                                   |                                |                                   |                                |                    |                                           |
| Donations                   | 20,370                            | 350                            | 4,438                             | 14,669                         | 80                 | 39,907                                    |
| Gift Aid                    | 4,618                             |                                | 742                               | 272                            | 20                 | 5,651                                     |
| Grants                      |                                   |                                | 400                               | 27,000                         |                    | 27,400                                    |
| <b>Total</b>                | <b>24,988</b>                     | <b>350</b>                     | <b>5,580</b>                      | <b>41,940</b>                  | <b>100</b>         | <b>72,958</b>                             |
| <b>Expenditure</b>          |                                   |                                |                                   |                                |                    |                                           |
| Gatherings & Events         | 2,425                             |                                |                                   |                                |                    | 2,425                                     |
| Training & Conferences      | 1,860                             |                                |                                   |                                |                    | 1,860                                     |
| Pastoral Expense            | 64                                |                                |                                   |                                |                    | 64                                        |
| Sunday Gatherings           | 3,686                             |                                |                                   |                                |                    | 3,686                                     |
| Giving to Others            | 3,298                             |                                | 6,224                             | 20,751                         | 100                | 30,373                                    |
| Children & Families         | 8                                 |                                |                                   |                                |                    | 8                                         |
| Staff costs                 | 5,080                             |                                |                                   |                                |                    | 5,080                                     |
| Support costs               | 1,545                             |                                |                                   |                                |                    | 1,545                                     |
| <b>Total</b>                | <b>17,966</b>                     | <b>0</b>                       | <b>6,224</b>                      | <b>20,751</b>                  | <b>100</b>         | <b>45,041</b>                             |
| <b>Year to 30 June 2024</b> |                                   |                                |                                   |                                |                    |                                           |
| <b>Income</b>               |                                   |                                |                                   |                                |                    |                                           |
| Donations                   | 1,600                             | 5,000                          | 4,478                             | 480                            | 490                | 12,048                                    |
| Gift Aid                    | 400                               | 1,250                          | 904                               | 45                             | 50                 | 2,649                                     |
| Grants                      |                                   |                                |                                   | 5,000                          |                    | 5,000                                     |
| <b>Total</b>                | <b>2,000</b>                      | <b>6,250</b>                   | <b>5,382</b>                      | <b>5,525</b>                   | <b>540</b>         | <b>19,697</b>                             |
| <b>Expenditure</b>          |                                   |                                |                                   |                                |                    |                                           |
| Gatherings & Events         | 277                               |                                |                                   |                                |                    | 277                                       |
| Training & Conferences      | 981                               |                                |                                   |                                |                    | 981                                       |
| Pastoral Expense            | 15                                |                                |                                   |                                |                    | 15                                        |
| Sunday Gatherings           |                                   |                                |                                   |                                |                    | 0                                         |
| Giving to Others            | 116                               |                                | 5,767                             | 5,224                          | 463                | 11,570                                    |
| Children & Families         |                                   |                                |                                   |                                | 242                | 242                                       |
| Staff costs                 | 3,966                             |                                |                                   |                                |                    | 3,966                                     |
| Support costs               | 423                               | 13                             |                                   | 301                            |                    | 737                                       |
| <b>Total</b>                | <b>5,778</b>                      | <b>13</b>                      | <b>5,767</b>                      | <b>5,525</b>                   | <b>705</b>         | <b>17,788</b>                             |

**Notes to the financial statements for the year ended 30 June 2025**

Move In, Move On received a grant of £400 from the Asda Foundation (prior year £0).

Street Angels grants included £20,000 from the National Lottery and £5,000 from the Safer Streets Fund (prior year £5,000 from the Safer Streets Fund). There are no unfulfilled conditions related to these grants.

**11. Remuneration and Transactions with Trustees**

None of the trustees or directors received any fees or other benefits for their services as trustees or directors (prior year £0). John Simmons is a trustee and is employed as a pastor by the Church for which he received remuneration of £38,945 and pension contributions of £1,308 (prior year £36,905 and £1,035). His wife, Anna Simmons, is employed part-time as a pastor by the Church and received remuneration of £11,683 and pension contributions of £156 (prior year £11,071 and £156). Katharine Shuler was appointed as a trustee on 28 August, 2025. She is employed part-time and received remuneration of £2,692 (prior year £2,395).

Gareth Mulholland is a trustee of Vineyard 53 and also a director of Eden Ecommerce Limited. During the year the Church has made purchases of £849 from Eden (prior year £748).

Trustee expenses of £0 were incurred for trustee meetings (prior year £219).

PT  
26/3/2026

**Independent examiner's report to the trustees of Vineyard 53**

I report on the accounts of the Company for the period ended 30 June 2025, set out on pages 11-22.

**Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name:** Joshua Rugen ACCA  
**Address:** 36 Totland Grove, Chester, CH2 2EY  
**Date:** 24/3/2026

**VINEYARD 53**

England & Wales - Charity number 1153966

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# Accounts

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**REGISTERED COMPANY NUMBER: 8688328**

**REPORTS AND**

**FINANCIAL STATEMENTS**

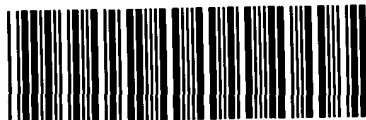
**FOR THE YEAR ENDED 30 JUNE 2024**

**FOR**

**VINEYARD 53**

**(A COMPANY LIMITED BY GUARANTEE)**

**WEDNESDAY**



**\*ADZ665F6\***

**A07**

**26/03/2025**

**#283**

**COMPANIES HOUSE**

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| Balance Sheet                     | 12      |
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| Independent Examiners Report      | 21      |

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

#### **Report of the Trustees for the year ended 30 June 2024**

The trustees, who are the directors, present their annual trustees' report and financial statements for the year ending 30 June 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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) issued in October 2019.

#### **Objectives & Activities**

Vineyard 53 was started in 2013 by a handful of people in the Chester area. From meeting in people's homes and then rented venues, we now meet weekly on Sundays, rent an office space and host numerous events and gatherings through the region.

We aim to be a light across our region, serving and blessing those who live here. As we have grown in size we have been able to set up numerous projects that reach out to many different groups of people. We have had the privilege of seeing lives transformed as we share the compassion and love of God with those we meet.

The broad aims of VINEYARD 53 ("the Church") continue to be the following;

- Furthering the gospel of Jesus Christ and advancing the Kingdom of God.
- Showing compassion for the vulnerable.
- Building up the faith of Christian believers.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

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

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

**Report of the Trustees for the year ended 30 June 2024**

The aim of VINEYARD 53 is to extend the Kingdom of God by drawing people into a relationship with Jesus through its activities. We seek to do this by our Sunday Celebrations, mid-week groups, training events, projects, gathering events and seasonal programmes. We seek to bring adults, young people, and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity. We seek to express the love and mercy of God to both those inside the church and in the community outside. We do this in particular through our compassion projects. In the last year this has included taking a leading role in Street Angels Chester (a project supporting the night time economy in Chester), and Move In, Move On (an initiative providing people moving out of refuge accommodation into new housing with basic household items). These projects aim to support those in need or who are vulnerable in the region and beyond.

Much of this work is done by large volunteer workforces, who have themselves experienced God's help and want to offer practical help to others in need. We seek to help people with better life skills, in relationships, marriage, money, work habits, community life, and education.

**Achievements and Performance**

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

**Objectives for the Year**

- To grow the church in terms of numbers and maturity;
- To recruit, train and develop the voluntary workforce;
- To alleviate hardship and poverty;
- To train new leaders;
- To build and consolidate the financial base of the charity;
- To expand our work in the region and abroad by way of relief of poverty.

***Furthering the gospel of Jesus Christ and advancing the Kingdom of God.***

Over the year to June 2024 at VINEYARD 53 we have seen several hundred people attend services during this period. Approximately 250 people have made VINEYARD 53 their own church, with several of the new members having had no previous experience of any church. We continue to use a hybrid meeting model – with in-person services live streamed to YouTube.

**Report of the Trustees for the year ended 30 June 2024**

***Showing compassion for the vulnerable.***

The church has worked in the local community to be a blessing in practical and relational ways. We currently have 17 small groups and through these groups and as a wider community we look to generously give in ways that do not directly benefit the church. Around 15% of our total income is set-aside for this purpose.

Compassion work continues to go from strength to strength, building on the foundations built as we emerged out of lockdown. Move In, Move On, an initiative helping families being moved into new housing get off to a good start with basic household items, continued, supporting more than 100 individuals over the year. We also spearheaded Street Angels Chester, a project supporting the night time economy in Chester and helping to relieve pressures on police and ambulance services. After receiving a grant for a pilot in the summer of 2023, we ran a pilot with other churches in Chester and, upon completion of an impact report on the pilot, launched the project properly at the beginning of 2024.

***Building up the faith of Christian believers.***

VINEYARD 53 uses its small group network that meet in the city and the surrounding area to study the bible and bless their local communities. This includes a regular mid-week youth gathering. This is in addition to Sunday services where the bible is looked at.

Training took many forms this period; including training on marriage, money, time management, helping those in need, reaching your community, a number of biblical and theological topics, leading a group and pastoral care. The teaching takes place in one-to-one situations as well as small groups and the Church gathered.

In addition to that a number of people from Vineyard 53 have been on training courses:

- The Cause to Live For (training for young adults on life direction);
- Vineyard National Leaders Conference (for leadership and ministry training).
- Vineyard Leadership College (a paid, year-long course equipping Church leaders)
- Vineyard Leaders Essentials (free training for lay leaders)
- WTC (Theological degrees)

In the summer, our youth went to Dreaming the Impossible, a Christian youth festival. Here they received teaching and encouragement relevant to their life stage.

**Report of the Trustees for the year ended 30 June 2024**

*To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.*

As the church has grown, we have sought to offer specific activities for men, women, youth, children and students to develop links both within the church, and with the wider community. We have also worked alongside various charities and institutions within the city of Chester and its surrounding areas.

**Financial Review**

The financial statements as presented show a net deficit for the period in the General fund of £6,562. The deficit is covered from available reserves and represents a closing of the deficit of previous years where extra staffing and venue costs were taken on. Performance against the charitable aims and objectives of the organisation are noted in the section titled "Achievements and Performance".

***Reserves Policy***

The Directors and Trustees have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is identified as a reduction in the Church membership giving rise to a reduction in income. The Directors and Trustees have reviewed the reserves policy and consider it is appropriate to retain free reserves up to the equivalent to the Church's staff salaries and venue costs for 3 months as well as an amount sufficient to cover capital costs if equipment were damaged. This total is less than the amount held in reserves at 30 June 2024.

**Structure, Governance and Management**

VINEYARD 53 is a company limited by guarantee as well as a registered charity, in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church is delegated to J Simmons and A Simmons.

***Trustees***

The Trustees who have served during the period are as follows: -

J Simmons

J Henderson

**Report of the Trustees for the year ended 30 June 2024**

S Maxey

S J Dunlop

G Mulholland

C Hollingsworth (resigned as director 17/7/24)

***Appointment of Trustees***

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of VINEYARD 53, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

***Risk Management***

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

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

***Summary***

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024****Report of the Trustees for the year ended 30 June 2024****Reference and Administrative Details**

|                            |                                                                                                                       |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------|
| CHARITY NAME               | VINEYARD 53                                                                                                           |
| REGISTERED CHARITY NUMBER: | 1153966                                                                                                               |
| COMPANY NUMBER:            | 08688328                                                                                                              |
| DIRECTORS & TRUSTEES:      | J Simmons<br>J Henderson<br>S Maxey<br>S J Dunlop<br>G Mulholland<br>C Hollingsworth (resigned as director 17/7/24)   |
|                            | REGISTERED OFFICE:<br>26 MILL LANE<br>UPTON<br>CHESTER CH2 1BT                                                        |
| BANK:                      | CAF (Charities Aid Foundation)<br>Head Office<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent, ME19 4TA |
| INDEPENDENT EXAMINER:      | Joshua Rugen ACCA<br>36 Totland grove<br>Chester<br>CH2 2EY                                                           |

**Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of VINEYARD 53 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

#### **Report of the Trustees for the year ended 30 June 2024**

the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that VINEYARD 53 will continue in operation.

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

- the church is operating efficiently and effectively;
- proper records are maintained and are reliable; and
- the church complies with relevant laws and regulations.

#### **Statement as to disclosure of information to the Independent Examiner**

The trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

As far as the trustees are aware, there is no relevant audit information of which VINEYARD 53's Independent Examiner is unaware.

#### **Approval of Accounts**

The accounts were approved on behalf of the Trustees on 25/3/2025.

J Simmons  
Trustee/Director



25/3/2025

26 MILL LANE  
CHESTER  
CH2 1BT

## Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 June 2024

|                                    | Notes | Unrestricted<br>Funds<br>2023/24<br>£ | Restricted<br>Funds<br>2023/24<br>£ | Total<br>Funds<br>2023/24<br>£ | Total<br>Funds<br>2022/23<br>£ |
|------------------------------------|-------|---------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| <b>Income from:</b>                |       |                                       |                                     |                                |                                |
| Donations and legacies             | 2     | 239,005                               | 19,697                              | 258,702                        | 221,204                        |
| Charitable activities              | 2     | 2,224                                 | 0                                   | 2,224                          | 5,917                          |
| Investments                        | 2     | 3,212                                 | 0                                   | 3,212                          | 1,463                          |
| <b>Total Income</b>                |       | <b>244,441</b>                        | <b>19,697</b>                       | <b>264,138</b>                 | <b>228,584</b>                 |
| <b>Expenditure on:</b>             |       |                                       |                                     |                                |                                |
| Charitable activities              | 3     | 251,003                               | 17,789                              | 268,792                        | 270,319                        |
| <b>Net Income</b>                  |       | <b>-6,562</b>                         | <b>1,908</b>                        | <b>-4,654</b>                  | <b>-41,735</b>                 |
| <b>Reconciliation of funds</b>     |       |                                       |                                     |                                |                                |
| Transfers between funds            |       | -11,800                               | 11,800                              | 0                              | 0                              |
| Net movement in funds              |       | -18,362                               | 13,708                              | -4,654                         | -41,735                        |
| <b>Total funds brought forward</b> |       | <b>128,059</b>                        | <b>20,229</b>                       | <b>148,288</b>                 | <b>190,023</b>                 |
| <b>Total funds carried forward</b> |       | <b>109,697</b>                        | <b>33,937</b>                       | <b>143,634</b>                 | <b>148,288</b>                 |

UP77  
25/3/2025

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024****Balance sheet as at 30 June 2024**

|                                     | Notes | 2023/24<br>£    | 2022/23<br>£    |
|-------------------------------------|-------|-----------------|-----------------|
| <b>Fixed Assets</b>                 |       |                 |                 |
| Tangible assets                     | 5     | 2,439           | 5,806           |
| <b>Current Assets</b>               |       |                 |                 |
| Stock                               |       | 266             | 266             |
| Debtors                             | 7     | 53,121          | 43,800          |
| Cash at bank & in hand              |       | 98,597          | 108,969         |
|                                     |       | <u>151,984</u>  | <u>153,035</u>  |
| <b>Creditors: due within a year</b> | 8     | <u>(10,789)</u> | <u>(10,553)</u> |
| <b>Net Current Assets</b>           |       | 141,195         | 142,482         |
| <b>Total Net Assets</b>             |       | <u>143,634</u>  | <u>148,288</u>  |
| <b>Funds</b>                        |       |                 |                 |
| Restricted income funds             |       | 33,937          | 20,229          |
| Unrestricted funds                  |       | 109,697         | 128,059         |
| <b>Total charity funds</b>          |       | <u>143,634</u>  | <u>148,288</u>  |

For the year ending 30 June 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements and associated notes (which form part of these accounts) on pages 12 to 19 were approved by the Trustees on 25/3/25.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS 102 SORP.

J Simmons  
Trustee/Director



25/3/2025

**Notes to the financial statements for the year ended 30 June 2024**

**1. Accounting Policies**

**(a) Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**(b) Funds accounting**

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard 53. All funds have been analysed into their different types. Unrestricted funds are not subject to any special restrictions and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

During the period, around fifteen percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard 53. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the General unrestricted fund.

**(c) Income**

Donations and tithes are credited to the financial statements as received. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Notes to the financial statements for the year ended 30 June 2024**

No monetary value has been put on the voluntary help received by Vineyard 53 from its members during the period (for more information refer to the Trustees' Annual Report) or on minimal gifts in kind (e.g. refreshments provided for meetings, used furniture donated for office use, etc.) due to impracticability and limited benefit of doing so.

Income from any trading or other activities is recognised when earned. In the case of recharged events income and expenditure are shown gross.

**(d) Fixed assets**

Fixed assets are capitalised if they can be used for more than one year and the cost is over £1,000. They are recorded at cost of purchase less accumulated depreciation.

**(e) Depreciation**

Depreciation of fixed assets is charged at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight line basis: both equipment and the vans (purchased used) have depreciation charged at 20% per year. A full month's depreciation is charged in the month of acquisition, and none in the month of disposal.

**(f) Value added tax**

The Church is not registered for VAT.

**(g) Stock**

Stock is included at the lower of cost or net realisable value.

**(h) Debtors and Creditors**

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor. Debtors are measured at their recoverable amounts. Creditors are measured at their settlement amount.

## Notes to the financial statements for the year ended 30 June 2024

## 2. Analysis of Income

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | Prior Year<br>Funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|--------------------------|
| <b>Donations</b>                   |                            |                          |                     |                          |
| Donations                          | 195,096                    | 12,048                   | 207,144             | 179,845                  |
| Gift Aid                           | 40,909                     | 2,649                    | 43,559              | 35,558                   |
| Grants                             | 3,000                      | 5,000                    | 8,000               | 5,802                    |
|                                    | 239,005                    | 19,697                   | 258,702             | 221,204                  |
| <b>Other charitable activities</b> |                            |                          |                     |                          |
| Event fees                         | 2,215                      | 0                        | 2,215               | 2,880                    |
| Other sundry income                | 9                          | 0                        | 9                   | 3,037                    |
|                                    | 2,224                      | 0                        | 2,224               | 5,917                    |
| <b>Investment Income</b>           |                            |                          |                     |                          |
| Interest                           | 3,212                      | 0                        | 3,212               | 1,463                    |
| <b>Total</b>                       | <b>244,441</b>             | <b>19,697</b>            | <b>264,138</b>      | <b>228,584</b>           |

Grants include £1,000 from Marjory Boddy Trust (prior year £0), £2,000 in funding from Vineyard UK to cover regional oversight activities (prior year £1,000) and a grant of £5,000 from the government Safer Streets Fund for Street Angels (prior year £0).

Restricted Funds income is further analysed in note 9.

Event fees comprise £2,215 contributed towards the costs of certain events included in note 3 below under Gathering Events, Training and Conferences, and Children & Families (prior year £2,880).

Interest income is received on Gift Aid received from HMRC and bank account balances. The charity did not have any investments during the year.

## 3. Analysis of Expenditure

Expenditure on Charitable Activities comprises those costs incurred by the Church in the delivery of its activities and services for beneficiaries including costs of an indirect nature necessary to support these activities. As noted in the Trustees' Annual Report the principal objects of the Church are advancement of the Christian Faith, Relief of sickness and financial hardship, the advancement of Christian education, and Provision of facilities in the interests

**Notes to the financial statements for the year ended 30 June 2024**

of social welfare. These are practically expressed under the 6 initial headings listed below, supported by the following staff and support costs.

|                        | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> | <b>Prior Year<br/>Funds<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| Gatherings & Events    | 7,761                               | 277.61                            | 8,039                        | 8,676                             |
| Training & Conferences | 2,273                               | 980.63                            | 3,254                        | 7,118                             |
| Pastoral Expense       | 1,556                               | 14.8                              | 1,570                        | 2,456                             |
| Sunday Gatherings      | 16,767                              | 0                                 | 16,767                       | 16,827                            |
| Giving to Others       | 22,294                              | 11,570                            | 33,864                       | 33,488                            |
| Children & Families    | 8,558                               | 241.86                            | 8,800                        | 9,573                             |
| Staff costs            | 147,286                             | 3,966                             | 151,252                      | 145,534                           |
| Support costs          | 44,508                              | 737                               | 45,245                       | 46,647                            |
| <b>Total</b>           | <b>251,003</b>                      | <b>17,789</b>                     | <b>268,792</b>               | <b>270,319</b>                    |

Support costs include costs associated with the maintenance of the Church's office and meeting space in Chester of £28,286. In the previous year office costs were £27,864.

Other items included in Support costs include van running costs of £2,143 (prior year £3,208), depreciation of £3,367 (prior year £3,424) and Governance costs of £232 (prior year £315).

Expenditure on restricted funds is further analysed in note 9.

Independent examiner's fees were waived and donated on a voluntary basis.

**4. Staff costs**

Wages and salaries amounted to £147,890 (prior year £130,858). This includes payments to workers employed to help with Sunday setup. Vineyard 53 is able to take advantage of the Employment Allowance which, together with statutory maternity pay reclaimed, gave us a credit of £1,779 on social security costs (prior year cost £1,877). Pension contributions of £3,397 were paid in the year (prior year £2,853).

At the end of the year there were 10 employed staff members including Rachel Holloway, who was on maternity leave from January. Of these, 8 work part time (prior year end 9

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024****Notes to the financial statements for the year ended 30 June 2024**

employees, 7 part-time). From September 2023 Alison Doo's salary was allocated one day a week for Vineyard 53 and one day for Gwynedd Vineyard.

The average head count for the year was 5.1 (prior year 5.1) and at the end of the year the staff were working a total of 25 days a week (prior year 26). No employees received benefits of more than £60,000.

Tracey Guthrie was granted a Sabbatical during the year and the associated costs of providing her and her husband Graeme, who is a voluntary leader, with ministry and training during this time are included in the Staff Costs total.

**5. Tangible Fixed Assets**

|                                       | <b>Equipment<br/>£</b> | <b>Van<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------------|------------------------|------------------|--------------------|
| Cost at 1 July 2023                   | 9,639                  | 13,163           | 22,802             |
| Additions                             | 0                      | 0                | 0                  |
| Disposals                             | 0                      | 0                | 0                  |
| <b>Cost at 30 June 2024</b>           | <b>9,639</b>           | <b>13,163</b>    | <b>22,802</b>      |
| Depreciation at 1 July 2023           | 7,561                  | 9,435            | 16,996             |
| Disposals                             | 0                      | 0                | 0                  |
| Charge for the year                   | 734                    | 2,633            | 3,367              |
| <b>Depreciation at 30 June 2024</b>   | <b>8,295</b>           | <b>12,068</b>    | <b>20,363</b>      |
| Net book value at 1 July 2023         | 2,078                  | 3,728            | 5,806              |
| <b>Net book value at 30 June 2024</b> | <b>1,344</b>           | <b>1,095</b>     | <b>2,439</b>       |

**6. Taxation**

As Vineyard 53 has charitable status no provision for corporation tax is required.

## Notes to the financial statements for the year ended 30 June 2024

## 7. Debtors

|                                     | 2023/24 | 2022/23 |
|-------------------------------------|---------|---------|
|                                     | £       | £       |
| Income tax recoverable via Gift Aid | 42,385  | 35,613  |
| Prepayments and accrued income      | 9,495   | 7,848   |
| Other Debtors                       | 1,241   | 339     |
| Total                               | 53,121  | 43,800  |

## 8. Creditors

|                              | 2023/24 | 2022/23 |
|------------------------------|---------|---------|
|                              | £       | £       |
| Accruals and deferred income | 4,695   | 8,346   |
| Other creditors              | 6,094   | 2,207   |
| Total                        | 10,789  | 10,553  |

## 9. Summary of Fund Movements

|                             | Brought forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Carried Forward<br>£ |
|-----------------------------|----------------------|----------------|------------------|----------------|----------------------|
| <b>Year to 30 June 2024</b> |                      |                |                  |                |                      |
| <b>General Funds</b>        |                      |                |                  |                |                      |
| - Unrestricted              | 52,082               | 242,314        | 251,003          | -11,800        | 31,593               |
| - Building Fund             | 75,977               | 2,127          | 0                | 0              | 78,104               |
|                             | <b>128,059</b>       | <b>244,441</b> | <b>251,003</b>   | <b>-11,800</b> | <b>109,697</b>       |
| <b>Restricted Funds</b>     |                      |                |                  |                |                      |
| - Move In, Move On          | 1,711                | 5,382          | 5,767            | 0              | 1,326                |
| - Compassion                | 3,153                | 0              | 213              | 0              | 2,940                |
| - Gwynedd Vineyard          | 0                    | 2,000          | 5,778            | 11,800         | 8,022                |
| - Street Angels             | 0                    | 5,525          | 5,525            | 0              | 0                    |
| - Other specific gifts      | 0                    | 540            | 492              | 0              | 48                   |
| - Building Fund             | 15,364               | 6,250          | 13               | 0              | 21,601               |
|                             | <b>20,228</b>        | <b>19,697</b>  | <b>17,788</b>    | <b>11,800</b>  | <b>33,937</b>        |

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024****Notes to the financial statements for the year ended 30 June 2024**

|                             | <b>Brought<br/>forward<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Carried<br/>Forward<br/>£</b> |
|-----------------------------|----------------------------------|---------------------|--------------------------|------------------------|----------------------------------|
| <b>Year to 30 June 2023</b> |                                  |                     |                          |                        |                                  |
| <b>General Funds</b>        |                                  |                     |                          |                        |                                  |
| - Unrestricted              | 66,218                           | 216,736             | 258,244                  | 27,372                 | 52,083                           |
| - Building Fund             | 100,000                          | 977                 | 0                        | -25,000                | 75,977                           |
|                             | <b>166,218</b>                   | <b>217,713</b>      | <b>258,244</b>           | <b>2,372</b>           | <b>128,059</b>                   |
| <b>Restricted Funds</b>     |                                  |                     |                          |                        |                                  |
| - Move In, Move On          | 2,679                            | 2,409               | 3,377                    | 0                      | 1,711                            |
| - Compassion                | 3,916                            | 1,010               | 1,772                    | 0                      | 3,153                            |
| - Refugees                  | 0                                | 4,802               | 4,802                    | 0                      | 0                                |
| - Other specific gifts      | 1,878                            | 2,618               | 2,124                    | -2,372                 | 0                                |
| - Building Fund             | 15,332                           | 32                  | 0                        | 0                      | 15,364                           |
|                             | <b>23,805</b>                    | <b>10,871</b>       | <b>12,075</b>            | <b>-2,372</b>          | <b>20,229</b>                    |

Move In, Move On is an ongoing initiative helping families being moved into new housing by supplying them with basic household items.

The Compassion fund comprises donations given to provide support for members of the Vineyard 53 community who are in need.

Gwynedd Vineyard is a new church plant in Bangor, North Wales. Initially Gwynedd Vineyard will remain a part of the Vineyard 53 charity, with the same charitable objectives. Their finances are separate and will be reported as a restricted fund. The trustees have agreed to transfer £11,800 from general funds to Gwynedd Vineyard representing giving from those involved since the plant was first announced. Gwynedd Vineyard has its own bank account.

Street Angels Chester is a project led by Vineyard 53 which seeks to make Chester safer at night. The project is led by Vineyard 53 but involves a number of other churches in Chester. Teams of volunteers provide assistance to users of the night time economy to help make Chester a safer place at night. Initial funding of £5000 was received from Cheshire Constabulary for a pilot project which ran from December 2023 to March 2024. The project

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

#### **Notes to the financial statements for the year ended 30 June 2024**

was launched fully later in 2024 seeking further grant funding to secure the project long term.

The Building Fund will be used to facilitate the purchase or development of church buildings when the opportunity arises.

All funds other than the General fund are represented by cash in the bank at the end of both the current and prior period.

#### **10. Remuneration and Transactions with Trustees**

None of the trustees or directors received any fees or other benefits for their services as trustees or directors (prior year £0). John Simmons is a trustee and is employed as a pastor by the Church for which he received remuneration of £36,905 and pension contributions of £1,035 (prior year £32,118 and £1,035). His wife, Anna Simmons, is employed part-time as a pastor by the Church and received remuneration of £11,071 and pension contributions of £156 (prior year £10,137 and £156).

Gareth Mulholland is a trustee of Vineyard 53 and also a director of Eden Ecommerce Limited. During the year the Church has made purchases of £748 from Eden (prior year £230).

Trustee expenses of £219 were incurred for trustee meetings (prior year £252).

  
25/3/2025

**Independent examiner's report to the trustees of Vineyard 53**

I report on the accounts of the Company for the period ended 30 June 2024, set out on pages 10-19.

**Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**Name:** Joshua Rugen ACCA  
**Address:** 36 Totland Grove, Chester CH2 2EY  
**Date:** 21/3/25

**VINEYARD 53**

England & Wales - Charity number 1153966

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# Accounts

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**REGISTERED COMPANY NUMBER: 8688328**

**REPORTS AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

**FOR**

**VINEYARD 53**

**(A COMPANY LIMITED BY GUARANTEE)**



## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Report of the Trustees for the year ended 30 June 2023**

The trustees, who are the directors, present their annual trustees' report and financial statements for the year ending 30 June 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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) issued in October 2019.

#### **Objectives & Activities**

Vineyard 53 was started in 2013 by a handful of people in the Chester area. From meeting in people's homes and then rented venues, we now meet weekly on Sundays, rent an office space and host numerous events and gatherings through the region.

We aim to be a light across our region, serving and blessing those who live here. As we have grown in size we have been able to set up numerous projects that reach out to many different groups of people. We have had the privilege of seeing lives transformed as we share the compassion and love of God with those we meet.

The broad aims of VINEYARD 53 ("the Church") continue to be the following;

- Furthering the gospel of Jesus Christ and advancing the Kingdom of God.
- Showing compassion for the vulnerable.
- Building up the faith of Christian believers.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

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

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

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Report of the Trustees for the year ended 30 June 2023**

The aim of VINEYARD 53 is to extend the Kingdom of God by drawing people into a relationship with Jesus through its activities. We seek to do this by our Sunday Celebrations, mid-week groups, training events, projects, gathering events and seasonal programmes. We seek to bring adults, young people, and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity. We seek to express the love and mercy of God to both those inside the church and in the community outside. We do this in particular through our compassion projects. In the last year this has included Move In, Move On (an initiative providing people moving out of refuge accommodation into new housing with basic household items), welcoming refugees from Afghanistan into our region, and Church Has Left the Building events. These projects aim to support those in need or who are vulnerable in the region and beyond.

Much of this work is done by large volunteer workforces, who have themselves experienced God's help and want to offer practical help to others in need. We seek to help people with better life skills, in relationships, marriage, money, work habits, community life, and education.

#### **Achievements and Performance**

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

#### **Objectives for the Year**

- To grow the church in terms of numbers and maturity;
- To recruit, train and develop the voluntary workforce;
- To alleviate hardship and poverty;
- To train new leaders;
- To build and consolidate the financial base of the charity;
- To expand our work in the region and abroad by way of relief of poverty.

#### ***Furthering the gospel of Jesus Christ and advancing the Kingdom of God.***

Over the year to June 2023 at VINEYARD 53 we have seen several hundred people attend services during this period. Approximately 250 people have made VINEYARD 53 their own church, with several of the new members having had no previous experience of any church. We moved out of a university lecture space into a new adult meeting room during this year. This move increased physical space and allowed the church to gather in a room that feels

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Report of the Trustees for the year ended 30 June 2023**

less like a classroom. We continue to use a hybrid meeting model – with in-person services live streamed to YouTube.

#### ***Showing compassion for the vulnerable.***

The church has worked in the local community to be a blessing in practical and relational ways. We currently have 18 small groups and through these groups and as a wider community we look to generously give in ways that do not directly benefit the church. Around 15% of our total income is set-aside for this purpose.

Compassion work continues to go from strength to strength, building on the foundations built as we emerged out of lockdown. Move In, Move On, an initiative helping families being moved into new housing get off to a good start with basic household items, continued, supporting more than 100 individuals over the year. As a welcome church, with help from a Church Urban Fund grant, we ran sewing mornings for Afghan refugees. 50 families were housed in a local hotel and we worked with the council to provide support and a welcome. Our relationship with ForFutures continues. We have run a regular games night at one of their homeless hostels and run a renovation at another hostel. From time to time we will help a person to find accommodation, furniture and the basic needs of life, particularly if they are trying to exit an addictive lifestyle or are in a vulnerable position. We are in a strong position to continue and increase showing compassion for the vulnerable into the next financial year.

#### ***Building up the faith of Christian believers.***

VINEYARD 53 uses its small group network that meet in the city and the surrounding area to study the bible and bless their local communities. This includes a regular mid-week youth gathering. This is in addition to Sunday services where the bible is looked at.

Training took many forms this period; including training on marriage, money, time management, helping those in need, reaching your community, a number of biblical and theological topics, leading a group and pastoral care. The teaching takes place in one-to-one situations as well as small groups and the Church gathered. We have also added several online options this year.

In addition to that a number of people from Vineyard 53 have been on training courses:

- The Cause to Live For (training for young adults on life direction);
- Vineyard National Leaders Conference (for leadership and ministry training).

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Report of the Trustees for the year ended 30 June 2023**

In the summer, our youth went to Dreaming the Impossible, a Christian youth festival. Here they received teaching and encouragement relevant to their life stage.

*To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.*

As the church has grown, we have sought to offer specific activities for men, women, youth, children and students to develop links both within the church, and with the wider community. We have also worked alongside various charities and institutions within the city of Chester and its surrounding areas.

#### **Financial Review**

The financial statements as presented show a net deficit for the period in the General fund of £39,357. This is primarily due to a planned increase in staff costs, including costs related to the senior pastors' sabbatical, and also the increased costs of the new office space we moved into during the year. The deficit is covered from available reserves. Performance against the charitable aims and objectives of the organisation are noted in the section titled "Achievements and Performance".

#### **Reserves Policy**

The Directors and Trustees have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is identified as a reduction in the Church membership giving rise to a reduction in income. The Directors and Trustees have reviewed the reserves policy and consider it is appropriate to retain free reserves up to the equivalent to the Church's staff salaries and venue costs for 3 months as well as an amount sufficient to cover capital costs if equipment were damaged. This total is less than the amount held in reserves at 30 June 2023.

#### **Structure, Governance and Management**

VINEYARD 53 is a company limited by guarantee as well as a registered charity, in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church is delegated to J Simmons and A Simmons.

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Report of the Trustees for the year ended 30 June 2023**

##### ***Trustees***

The Trustees who have served during the period are as follows: -

J Simmons  
J Henderson  
S Maxey  
S J Dunlop  
G Mulholland  
C Hollingsworth

##### ***Appointment of Trustees***

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of VINEYARD 53, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

##### ***Risk Management***

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

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Report of the Trustees for the year ended 30 June 2023*****Summary***

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

**Reference and Administrative Details**

|                            |             |
|----------------------------|-------------|
| CHARITY NAME               | VINEYARD 53 |
| REGISTERED CHARITY NUMBER: | 1153966     |
| COMPANY NUMBER:            | 08688328    |

|                       |                                                                                      |
|-----------------------|--------------------------------------------------------------------------------------|
| DIRECTORS & TRUSTEES: | J Simmons<br>J Henderson<br>S Maxey<br>S J Dunlop<br>G Mulholland<br>C Hollingsworth |
|-----------------------|--------------------------------------------------------------------------------------|

REGISTERED OFFICE:  
26 MILL LANE  
UPTON  
CHESTER CH2 1BT

|       |                                                                                                                       |
|-------|-----------------------------------------------------------------------------------------------------------------------|
| BANK: | CAF (Charities Aid Foundation)<br>Head Office<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent, ME19 4TA |
|-------|-----------------------------------------------------------------------------------------------------------------------|

|                       |                                                             |
|-----------------------|-------------------------------------------------------------|
| INDEPENDENT EXAMINER: | Joshua Rugen ACCA<br>36 Totland Grove<br>Chester<br>CH2 2EY |
|-----------------------|-------------------------------------------------------------|

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Report of the Trustees for the year ended 30 June 2023**

##### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of VINEYARD 53 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that VINEYARD 53 will continue in operation.

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

- the church is operating efficiently and effectively;
- proper records are maintained and are reliable; and
- the church complies with relevant laws and regulations.

##### **Statement as to disclosure of information to the Independent Examiner**

The trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

As far as the trustees are aware, there is no relevant audit information of which VINEYARD 53's Independent Examiner is unaware.

**VINEYARD 53**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**Report of the Trustees for the year ended 30 June 2023**

**Approval of Accounts**

The accounts were approved on behalf of the Trustees on 22/03/24.

J Simmons  
Trustee/Director



22/3/2024

26 MILL LANE  
CHESTER  
CH2 1BT

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 June 2023**

|                                    | Notes | Unrestricted<br>Funds<br>2022/23<br>£ | Restricted<br>Funds<br>2022/23<br>£ | Total<br>Funds<br>2022/23<br>£ | Total<br>Funds<br>2021/22<br>£ |
|------------------------------------|-------|---------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| <b>Income from:</b>                |       |                                       |                                     |                                |                                |
| Donations and legacies             | 2     | 210,381                               | 10,823                              | 221,204                        | 209,625                        |
| Charitable activities              | 2     | 5,917                                 | 0                                   | 5,917                          | 435                            |
| Investments                        | 2     | 1,415                                 | 48                                  | 1,463                          | 195                            |
| <b>Total Income</b>                |       | <b>217,713</b>                        | <b>10,871</b>                       | <b>228,584</b>                 | <b>210,255</b>                 |
| <b>Expenditure on:</b>             |       |                                       |                                     |                                |                                |
| Charitable activities              | 3     | 258,244                               | 12,075                              | 270,319                        | 216,387                        |
| <b>Net Income</b>                  |       | <b>-40,531</b>                        | <b>-1,204</b>                       | <b>-41,735</b>                 | <b>-6,132</b>                  |
| <b>Reconciliation of funds</b>     |       |                                       |                                     |                                |                                |
| Transfers between funds            |       | 2,372                                 | -2,372                              | 0                              | 0                              |
| Net movement in funds              |       | -38,159                               | -3,576                              | -41,735                        | -6,132                         |
| <b>Total funds brought forward</b> |       | <b>166,218</b>                        | <b>23,805</b>                       | <b>190,023</b>                 | <b>196,155</b>                 |
| <b>Total funds carried forward</b> |       | <b>128,059</b>                        | <b>20,229</b>                       | <b>148,288</b>                 | <b>190,023</b>                 |

CPT  
22/3/2024

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Balance sheet as at 30 June 2023**

|                                     | Notes | 2022/23<br>£    | 2021/22<br>£    |
|-------------------------------------|-------|-----------------|-----------------|
| <b>Fixed Assets</b>                 |       |                 |                 |
| Tangible assets                     | 5     | 5,806           | 8,111           |
| <b>Current Assets</b>               |       |                 |                 |
| Stock                               |       | 266             | 266             |
| Debtors                             | 7     | 43,800          | 46,785          |
| Cash at bank & in hand              |       | 108,969         | 144,895         |
|                                     |       | <u>153,035</u>  | <u>191,946</u>  |
| <b>Creditors: due within a year</b> | 8     | <u>(10,553)</u> | <u>(10,034)</u> |
| <b>Net Current Assets</b>           |       | 142,482         | 181,912         |
| <b>Total Net Assets</b>             |       | <u>148,288</u>  | <u>190,023</u>  |
| <b>Funds</b>                        |       |                 |                 |
| Restricted income funds             |       | 20,710          | 23,805          |
| Unrestricted funds                  |       | 127,578         | 166,218         |
| <b>Total charity funds</b>          |       | <u>148,288</u>  | <u>190,023</u>  |

For the year ending 30 June 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements and associated notes (which form part of these accounts) on pages 13 to 20 were approved by the Trustees on 22/03/24.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS 102 SORP.

J Simmons  
Trustee/Director

  
22/3/2024

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Notes to the financial statements for the year ended 30 June 2023**

##### **1. Accounting Policies**

###### **(a) Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

###### **(b) Funds accounting**

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard 53. All funds have been analysed into their different types. Unrestricted funds are not subject to any special restrictions and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

During the period, around fifteen percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard 53. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the General unrestricted fund.

###### **(c) Income**

Donations and tithes are credited to the financial statements as received. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Notes to the financial statements for the year ended 30 June 2023**

No monetary value has been put on the voluntary help received by Vineyard 53 from its members during the period (for more information refer to the Trustees' Annual Report) or on minimal gifts in kind (e.g. refreshments provided for meetings, used furniture donated for office use, etc.) due to impracticability and limited benefit of doing so.

Income from any trading or other activities is recognised when earned. In the case of recharged events income and expenditure are shown gross.

#### **(d) Fixed assets**

Fixed assets are capitalised if they can be used for more than one year and the cost is over £1,000. They are recorded at cost of purchase less accumulated depreciation.

#### **(e) Depreciation**

Depreciation of fixed assets is charged at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight line basis: both equipment and the vans (purchased used) have depreciation charged at 20% per year. A full month's depreciation is charged in the month of acquisition, and none in the month of disposal.

#### **(f) Value added tax**

The Church is not registered for VAT.

#### **(g) Stock**

Stock is included at the lower of cost or net realisable value.

#### **(h) Debtors and Creditors**

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor. Debtors are measured at their recoverable amounts. Creditors are measured at their settlement amount.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Notes to the financial statements for the year ended 30 June 2023****2. Analysis of Income**

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£   | Prior Year<br>Funds<br>£ |
|------------------------------------|----------------------------|--------------------------|-----------------------|--------------------------|
| <b>Donations</b>                   |                            |                          |                       |                          |
| Donations                          | 174,799                    | 5,045                    | 179,845               | 172,899                  |
| Gift Aid                           | 34,582                     | 976                      | 35,558                | 36,726                   |
| Grants                             | 1,000                      | 4,802                    | 5,802                 | 0                        |
|                                    | <u>210,381</u>             | <u>10,823</u>            | <u>221,204</u>        | <u>209,625</u>           |
| <b>Other charitable activities</b> |                            |                          |                       |                          |
| Event fees                         | 2,880                      | 0                        | 2,880                 | 420                      |
| Other sundry income                | 3,037                      | 0                        | 3,037                 | 15                       |
|                                    | <u>5,917</u>               | <u>0</u>                 | <u>5,917</u>          | <u>435</u>               |
| <b>Investment Income</b>           |                            |                          |                       |                          |
| Interest                           | 1,415                      | 48                       | 1,463                 | 195                      |
| <b>Total</b>                       | <u><b>217,713</b></u>      | <u><b>10,871</b></u>     | <u><b>228,584</b></u> | <u><b>210,255</b></u>    |

Grants include £1,000 in funding from Vineyard UK to cover regional oversight activities (prior year £0) and a grant of £4,802 from the Church Urban Fund to be used in support of refugees (prior year £0).

Restricted Funds income is further analysed in note 9.

Event fees comprise £2,880 contributed towards the costs of certain events included in note 3 below under Gathering Events and Children & Families (prior year £420).

Other sundry income of £3,037 is from recovery of overpaid utility costs relating to the former church office space at Montagues (prior year £0).

Interest income is received on Gift Aid refunds and bank account balances. The charity did not have any investments during the year.

**3. Analysis of Expenditure**

Expenditure on Charitable Activities comprises those costs incurred by the Church in the delivery of its activities and services for beneficiaries including costs of an indirect nature

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Notes to the financial statements for the year ended 30 June 2023**

necessary to support these activities. As noted in the Trustees' Annual Report the principal objects of the Church are advancement of the Christian Faith, Relief of sickness and financial hardship, the advancement of Christian education, and Provision of facilities in the interests of social welfare. These are practically expressed under the 6 initial headings listed below, supported by the following staff and support costs.

|                        | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> | <b>Prior Year<br/>Funds<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| Gatherings & Events    | 8,676                               | 0                                 | 8,676                        | 9,249                             |
| Training & Conferences | 7,118                               | 0                                 | 7,118                        | 5,091                             |
| Pastoral Expense       | 2,456                               | 0                                 | 2,456                        | 3,486                             |
| Sunday Gatherings      | 16,827                              | 0                                 | 16,827                       | 15,806                            |
| Giving to Others       | 21,894                              | 11,594                            | 33,488                       | 22,578                            |
| Children & Families    | 9,573                               | 0                                 | 9,573                        | 9,758                             |
| Staff costs            | 145,052                             | 481                               | 145,534                      | 115,767                           |
| Support costs          | 46,647                              | 0                                 | 46,647                       | 34,652                            |
| <b>Total</b>           | <b>258,244</b>                      | <b>12,075</b>                     | <b>270,319</b>               | <b>216,387</b>                    |

Support costs include costs associated with the maintenance of the Church's office and meeting space in Chester of £27,864. In the previous year office costs were £17,665, including both the previous office space in Montagues as well as the Chester office from March 2022.

Other items included in Support costs include van running costs of £3,208 (prior year £3,752), depreciation of £3,424 (prior year £3,526) and Governance costs of £315 (prior year £62).

Expenditure on restricted funds is further analysed in note 9.

Independent examiner's fees were waived and donated on a voluntary basis.

**4. Staff costs**

Wages and salaries amounted to £130,858 (prior year £111,711). This includes payments to workers employed to help with Sunday setup starting from October 2022. Vineyard 53 is able to take advantage of the Employment Allowance which reduced the amount of social

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Notes to the financial statements for the year ended 30 June 2023**

security costs to £1,877 (prior year £1,753). Pension contributions of £2,853 were paid in the year (prior year £2,303).

At the end of the year there were 9 employed staff members, of which 7 work part time (prior year 9 employees). The average head count for the year was 5.1 (prior year 4.5) and at the end of the year the staff were working a total of 26 days a week (prior year 25.5). No employees received benefits of more than £60,000.

John and Anna Simmons were granted a Sabbatical from July to mid-September and the associated costs of providing them with training and travel during this time are included in the Staff Costs total.

**5. Tangible Fixed Assets**

|                                       | <b>Equipment<br/>£</b> | <b>Van<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------------|------------------------|------------------|--------------------|
| Cost at 1 July 2022                   | 8,520                  | 13,163           | 21,683             |
| Additions                             | 1,119                  | 0                | 1,119              |
| Disposals                             | 0                      | 0                | 0                  |
| <b>Cost at 30 June 2023</b>           | <b>9,639</b>           | <b>13,163</b>    | <b>22,802</b>      |
| Depreciation at 1 July 2022           | 6,770                  | 6,802            | 13,572             |
| Disposals                             | 0                      | 0                | 0                  |
| Charge for the year                   | 791                    | 2,633            | 3,424              |
| <b>Depreciation at 30 June 2023</b>   | <b>7,561</b>           | <b>9,435</b>     | <b>16,996</b>      |
| Net book value at 1 July 2022         | 1,750                  | 6,361            | 8,111              |
| <b>Net book value at 30 June 2023</b> | <b>2,078</b>           | <b>3,728</b>     | <b>5,806</b>       |

**6. Taxation**

As Vineyard 53 has charitable status no provision for corporation tax is required.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Notes to the financial statements for the year ended 30 June 2023****7. Debtors**

|                                     | <b>2022/23</b> | <b>2021/22</b> |
|-------------------------------------|----------------|----------------|
|                                     | <b>£</b>       | <b>£</b>       |
| Income tax recoverable via Gift Aid | <b>35,613</b>  | 36,742         |
| Prepayments and accrued income      | <b>7,848</b>   | 6,353          |
| Other Debtors                       | <b>339</b>     | 3,690          |
| <b>Total</b>                        | <b>43,800</b>  | 46,785         |

**8. Creditors**

|                              | <b>2022/23</b> | <b>2021/22</b> |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Accruals and deferred income | <b>8,346</b>   | 7,123          |
| Other creditors              | <b>2,207</b>   | 2,911          |
| <b>Total</b>                 | <b>10,553</b>  | 10,034         |

**9. Summary of Fund Movements**

|                             | <b>Brought forward</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Transfers</b> | <b>Carried Forward</b> |
|-----------------------------|------------------------|----------------|--------------------|------------------|------------------------|
|                             | <b>£</b>               | <b>£</b>       | <b>£</b>           | <b>£</b>         | <b>£</b>               |
| <b>Year to 30 June 2023</b> |                        |                |                    |                  |                        |
| <b>General Funds</b>        |                        |                |                    |                  |                        |
| - Unrestricted              | 66,218                 | 216,736        | 258,244            | 27,372           | 52,083                 |
| - Building Fund             | 100,000                | 977            | 0                  | -25,000          | 75,977                 |
|                             | <b>166,218</b>         | <b>217,713</b> | <b>258,244</b>     | <b>2,372</b>     | <b>128,059</b>         |
| <b>Restricted Funds</b>     |                        |                |                    |                  |                        |
| - Move In, Move On          | 2,679                  | 2,409          | 3,377              | 0                | 1,711                  |
| - Compassion                | 3,916                  | 1,010          | 1,772              | 0                | 3,153                  |
| - Refugees                  | 0                      | 4,802          | 4,802              | 0                | 0                      |
| - Other specific gifts      | 1,878                  | 2,618          | 2,124              | -2,372           | 0                      |
| - Building Fund             | 15,332                 | 32             | 0                  | 0                | 15,364                 |
|                             | <b>23,805</b>          | <b>10,871</b>  | <b>12,075</b>      | <b>-2,372</b>    | <b>20,229</b>          |

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023****Notes to the financial statements for the year ended 30 June 2023**

|                             | Brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Carried<br>Forward<br>£ |
|-----------------------------|-------------------------|----------------|------------------|----------------|-------------------------|
| <b>Year to 30 June 2022</b> |                         |                |                  |                |                         |
| <b>General Funds</b>        |                         |                |                  |                |                         |
| - Unrestricted              | 87,198                  | 190,549        | 211,529          | 0              | 66,218                  |
| - Building Fund             | 100,000                 | 0              | 0                | 0              | 100,000                 |
|                             | <b>187,198</b>          | <b>190,549</b> | <b>211,529</b>   | <b>0</b>       | <b>166,218</b>          |
| <b>Restricted Funds</b>     |                         |                |                  |                |                         |
| - Move In, Move On          | 2,200                   | 1,250          | 771              | 0              | 2,679                   |
| - Compassion                | 1,671                   | 4,000          | 1,756            | 0              | 3,915                   |
| - Other specific gifts      | 78                      | 1,945          | 144              | 0              | 1,879                   |
| - Building Fund             | 5,008                   | 12,511         | 2,187            | 0              | 15,332                  |
|                             | <b>8,957</b>            | <b>19,706</b>  | <b>4,858</b>     | <b>0</b>       | <b>23,805</b>           |

Move In, Move On is an ongoing initiative helping families being moved into new housing by supplying them with basic household items.

The Compassion fund comprises donations given to provide support for members of the Vineyard 53 community who are in need.

The Refugees fund represents a grant obtained from the Church Urban Fund for help with the support of refugees in the Chester area. This has been spent in the year in support of Afghan refugees.

The Building Fund will be used to facilitate the purchase or development of church buildings when the opportunity arises.

All funds other than the General fund are represented by cash in the bank at the end of both the current and prior period.

**10. Remuneration and Transactions with Trustees**

None of the trustees or directors received any fees or other benefits for their services as trustees or directors (prior year £0). John Simmons is a trustee and is employed as a pastor by the Church for which he received remuneration of £32,118 and pension contributions of £1,035 (prior year £29,520 and £931). His wife, Anna Simmons, is employed part-time as a pastor by the Church and received remuneration of £10,137 and pension contributions of £156 (prior year £9,840 and £144).

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Notes to the financial statements for the year ended 30 June 2023**

Gareth Mulholland is a trustee of Vineyard 53 and also a director of Eden Ecommerce Limited. During the year the Church has made purchases of £230 from Eden (prior year £279).

Trustee expenses of £252 were incurred for an in-person meeting of trustees (prior year £0).

JPTL  
22/3/2024

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **Independent examiner's report to the trustees of Vineyard 53**

I report on the accounts of the Company for the period ended 30 June 2023, set out on pages 11-20.

#### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name:** Joshua Rugen ACCA  
**Address:** 36 Totland Grove, Chester, CH2 2EY  
**Date:** 21/03/24

**VINEYARD 53**

England & Wales - Charity number 1153966

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# Accounts

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**REGISTERED COMPANY NUMBER: 8688328**

**AMENDED REPORTS AND  
FINANCIAL STATEMENTS**

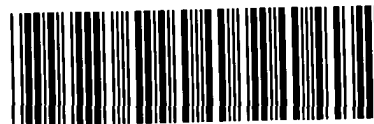
**FOR THE YEAR ENDED 30 JUNE 2022**

**FOR**

**VINEYARD 53**

**(A COMPANY LIMITED BY GUARANTEE)**

FRIDAY



\*ACØHJ7JN\*

A29

31/03/2023

#135

COMPANIES HOUSE

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Table of contents**

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## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Report of the Trustees for the year ended 30 June 2022**

The trustees, who are the directors, present their annual trustees' report and financial statements for the year ending 30 June 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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) issued in October 2019.

#### **Objectives & Activities**

Vineyard 53 was started in 2013 by a handful of people in the Chester area. From meeting in people's homes and then rented venues, we now meet weekly on Sundays, rent an office space and host numerous events and gatherings through the region.

We aim to be a light across our region, serving and blessing those who live here. As we have grown in size we have been able to set up numerous projects that reach out to many different groups of people. We have had the privilege of seeing lives transformed as we share the compassion and love of God with those we meet.

The broad aims of VINEYARD 53 ("the Church") continue to be the following;

- Furthering the gospel of Jesus Christ and advancing the Kingdom of God.
- Showing compassion for the vulnerable.
- Building up the faith of Christian believers.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

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

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

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Report of the Trustees for the year ended 30 June 2022**

The aim of VINEYARD 53 is to extend the Kingdom of God by drawing people into a relationship with Jesus through its activities. We seek to do this by our Sunday Celebrations, mid-week groups, training events, projects, gathering events and seasonal programmes. We seek to bring adults, young people, and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity. We seek to express the love and mercy of God to both those inside the church and in the community outside. We do this in particular through our compassion projects. In the last year this has included Move In, Move On (an initiative providing people moving out of refuge accommodation into new housing with basic household items) and Church Has Left the Building events. These projects aim to support those in need or who are vulnerable in the region and beyond.

Much of this work is done by large volunteer workforces, who have themselves experienced God's help and want to offer practical help to others in need. We seek to help people with better life skills, in relationships, marriage, money, work habits, community life, and education.

#### **Achievements and Performance**

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

#### **Objectives for the Year**

- To grow the church in terms of numbers and maturity;
- To recruit, train and develop the voluntary workforce;
- To alleviate hardship and poverty;
- To train new leaders;
- To build and consolidate the financial base of the charity;
- To expand our work in the region and abroad by way of relief of poverty.

#### ***Furthering the gospel of Jesus Christ and advancing the Kingdom of God.***

Over the year to June 2022 at VINEYARD 53 we have seen several hundred people attend services during this period. Approximately 250 people have made VINEYARD 53 their own church, with several of the new members having had no previous experience of any church. This year saw us move from meeting largely online, to meeting in a hybrid model with a service livestreamed each week. This has allowed us to maintain the wide reach of online church whilst also rebuilding community within the church.

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Report of the Trustees for the year ended 30 June 2022**

##### ***Showing compassion for the vulnerable.***

The church has worked in the local community to be a blessing in practical and relational ways. We currently have 17 small groups and through these groups and as a wider community we look to generously give in ways that do not directly benefit the church. Around 15% of our total income is set-aside for this purpose.

This last year has been a period of rebuilding the ways we show compassion for the vulnerable post lockdowns. We started our Move In, Move On initiative in 2020, helping families being moved into new housing get off to a good start with basic household items. We signed up to become a welcome church this year, working to welcome refugees from Afghanistan and later Ukraine. We expect this work to accelerate over the year. We have also been able to restart our relationship with ForFutures and are prepared to start a games night with residents of their homeless hostel from September. From time to time we will help a person to find accommodation, furniture and the basic needs of life, particularly if they are trying to exit an addictive lifestyle or are in a vulnerable position. We are in a strong position to continue and increase showing compassion for the vulnerable into the next financial year.

##### ***Building up the faith of Christian believers.***

VINEYARD 53 uses its small group network that meet in the city and the surrounding area to study the bible and bless their local communities. This is in addition to Sunday services where the bible is looked at. We have set up both children's and youth groups this year as well as several online groups.

Training took many forms this period; including training on marriage, money, time management, helping those in need, reaching your community, a number of biblical and theological topics, leading a group and pastoral care. The teaching takes place in one-to-one situations as well as small groups and the Church gathered. We have also added several online options this year. We have continued a regional HUB to train leaders in the North West area. We have also begun a learning community of young adult leaders.

In addition to that a number of people from Vineyard 53 have been on training courses:

- The Cause to Live For (training for young adults on life direction);
- Vineyard National Leaders Conference (for leadership and ministry training).

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Report of the Trustees for the year ended 30 June 2022**

*To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.*

As the church has grown, we have sought to offer specific activities for men, women, youth, children and students to develop links both within the church, and with the wider community. We have also worked alongside various charities and institutions within the city of Chester and its surrounding areas.

#### **Financial Review**

The financial statements as presented show a net deficit for the period of £6,132. Performance against the charitable aims and objectives of the organisation are noted in the section titled "Achievements and Performance".

#### **Reserves Policy**

The Directors and Trustees have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is identified as a reduction in the Church membership giving rise to a reduction in income. The Directors and Trustees have reviewed the reserves policy and consider it is appropriate to retain free reserves up to the equivalent to the Church's staff salaries and venue costs for 3 months as well as an amount sufficient to cover capital costs if equipment were damaged. This total is less than the amount held in reserves at 30 June 2022.

#### **Structure, Governance and Management**

VINEYARD 53 is a company limited by guarantee as well as a registered charity, in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church is delegated to J Simmons and A Simmons.

#### **Trustees**

The Trustees who have served during the period are as follows: -

J Simmons

J Henderson

S Maxey

S J Dunlop

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Report of the Trustees for the year ended 30 June 2022**

G Mulholland

#### ***Appointment of Trustees***

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of VINEYARD 53, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

#### ***Risk Management***

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

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

#### ***Summary***

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

#### **Reference and Administrative Details**

CHARITY NAME

VINEYARD 53

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Report of the Trustees for the year ended 30 June 2022**

REGISTERED CHARITY NUMBER: 1153966  
COMPANY NUMBER: 08688328

DIRECTORS & TRUSTEES: J Simmons  
J Henderson  
S Maxey  
S J Dunlop  
G Mulholland

REGISTERED OFFICE:  
26 MILL LANE  
UPTON  
CHESTER CH2 1BT

BANK: CAF (Charities Aid Foundation)  
Head Office  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent, ME19 4TA

INDEPENDENT EXAMINER: Joshua Rugen ACCA  
36 Totland Grove  
Chester  
CH2 2EY

**Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of VINEYARD 53 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;

## VINEYARD 53

### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### Report of the Trustees for the year ended 30 June 2022

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that VINEYARD 53 will continue in operation.

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

- the church is operating efficiently and effectively;
- proper records are maintained and are reliable; and
- the church complies with relevant laws and regulations.

#### Statement as to disclosure of information to the Independent Examiner

The trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

As far as the trustees are aware, there is no relevant audit information of which VINEYARD 53's Independent Examiner is unaware.

#### Approval of Accounts

The accounts were approved on behalf of the Trustees on 30/01/2023.

J Simmons  
Trustee/Director



29/3/2023

26 MILL CANE  
CHESTER  
CH2 1BT

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 June 2022**

|                                    | Notes | Unrestricted<br>Funds<br>2021/22<br>£ | Restricted<br>Funds<br>2021/22<br>£ | Total<br>Funds<br>2021/22<br>£ | Total<br>Funds<br>2020/21<br>£ |
|------------------------------------|-------|---------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| <b>Income from:</b>                |       |                                       |                                     |                                |                                |
| Donations and legacies             | 2     | 189,928                               | 19,697                              | <b>209,625</b>                 | 219,806                        |
| Charitable activities              | 2     | 435                                   | 0                                   | <b>435</b>                     | 425                            |
| Investments                        | 2     | 186                                   | 9                                   | <b>195</b>                     | 117                            |
| <b>Total Income</b>                |       | <b>190,549</b>                        | <b>19,706</b>                       | <b>210,255</b>                 | <b>220,348</b>                 |
| <b>Expenditure on:</b>             |       |                                       |                                     |                                |                                |
| Charitable activities              | 3     | 211,529                               | 4,858                               | <b>216,387</b>                 | 176,910                        |
| <b>Net Income</b>                  |       | <b>-20,980</b>                        | <b>14,848</b>                       | <b>-6,132</b>                  | <b>43,438</b>                  |
| <b>Reconciliation of funds</b>     |       |                                       |                                     |                                |                                |
| Total funds brought forward        |       | 187,198                               | 8,957                               | <b>196,155</b>                 | 152,717                        |
| <b>Total funds carried forward</b> |       | <b>166,218</b>                        | <b>23,805</b>                       | <b>190,023</b>                 | <b>196,155</b>                 |

*JPTL*  
29/3/2023

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Balance sheet as at 30 June 2022**

|                                     | Notes | 2021/22<br>£    | 2020/21<br>£   |
|-------------------------------------|-------|-----------------|----------------|
| <b>Fixed Assets</b>                 |       |                 |                |
| Tangible assets                     | 5     | 8,111           | 11,637         |
| <b>Current Assets</b>               |       |                 |                |
| Stock                               |       | 266             | 386            |
| Debtors                             | 7     | 46,785          | 38,532         |
| Cash at bank & in hand              |       | 144,895         | 150,104        |
|                                     |       | <u>191,946</u>  | <u>189,022</u> |
| <b>Creditors: due within a year</b> | 8     | <u>(10,034)</u> | <u>(4,504)</u> |
| <b>Net Current Assets</b>           |       | 181,912         | 184,518        |
| <b>Total Net Assets</b>             |       | <u>190,023</u>  | <u>196,155</u> |
| <b>Funds</b>                        |       |                 |                |
| Restricted income funds             |       | 23,805          | 8,957          |
| Unrestricted funds                  |       | 166,218         | 187,198        |
| <b>Total charity funds</b>          |       | <u>190,023</u>  | <u>196,155</u> |

For the year ending 30 June 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements and associated notes (which form part of these accounts) on pages 12 to 19 were approved by the Trustees on 30/01/2023.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS 102 SORP.

J Simmons  
Trustee/Director

*JPT*  
29/3/2023

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Notes to the financial statements for the year ended 30 June 2022**

##### **1. Accounting Policies**

###### **(a) Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

###### **(b) Funds accounting**

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard 53. All funds have been analysed into their different types. Unrestricted funds are not subject to any special restrictions and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

During the period, around fifteen percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard 53. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the General unrestricted fund.

###### **(c) Income**

Donations and tithes are credited to the financial statements as received. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Notes to the financial statements for the year ended 30 June 2022**

No monetary value has been put on the voluntary help received by Vineyard 53 from its members during the period (for more information refer to the Trustees' Annual Report) or on minimal gifts in kind (e.g. refreshments provided for meetings, used furniture donated for office use, etc.) due to impracticability and limited benefit of doing so.

Income from any trading or other activities is recognised when earned. In the case of recharged events income and expenditure are shown gross.

#### **(d) Fixed assets**

Fixed assets are capitalised if they can be used for more than one year and the cost is over £1,000. They are recorded at cost of purchase less accumulated depreciation.

#### **(e) Depreciation**

Depreciation of fixed assets is charged at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight line basis: both equipment and the vans (purchased used) have depreciation charged at 20% per year. A full month's depreciation is charged in the month of acquisition, and none in the month of disposal.

#### **(f) Value added tax**

The Church is not registered for VAT.

#### **(g) Stock**

Stock is included at the lower of cost or net realisable value.

#### **(h) Debtors and Creditors**

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor. Debtors are measured at their recoverable amounts. Creditors are measured at their settlement amount.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Notes to the financial statements for the year ended 30 June 2022****2. Analysis of Income**

|                                    | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> | <b>Prior Year<br/>Funds<br/>£</b> |
|------------------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| <b>Donations</b>                   |                                     |                                   |                              |                                   |
| Donations                          | 157,054                             | 15,845                            | 172,899                      | 183,344                           |
| Gift Aid                           | 32,874                              | 3,852                             | 36,726                       | 36,462                            |
|                                    | <b>189,928</b>                      | <b>19,697</b>                     | <b>209,625</b>               | <b>219,806</b>                    |
| <b>Other charitable activities</b> |                                     |                                   |                              |                                   |
| Event fees                         | 420                                 | 0                                 | 420                          | 425                               |
| Other sundry income                | 15                                  | 0                                 | 15                           | 0                                 |
|                                    | <b>435</b>                          | <b>0</b>                          | <b>435</b>                   | <b>425</b>                        |
| <b>Investment Income</b>           |                                     |                                   |                              |                                   |
| Interest                           | 186                                 | 9                                 | 195                          | 117                               |
| <b>Total</b>                       | <b>190,549</b>                      | <b>19,706</b>                     | <b>210,255</b>               | <b>220,348</b>                    |

Donations include £0 in funding from the Government for charities in response to the coronavirus outbreak (prior year £10,000) and a grant from Vineyard UK to cover regional oversight activities of £0 (prior year £650).

Restricted Funds income is further analysed in note 9.

Event fees comprise £420 contributed towards the costs of certain events included in note 3 below under Gathering Events and Children & Families (prior year £425).

Interest income is received on Gift Aid refunds and bank balances. The charity did not have any investments during the year.

**3. Analysis of Expenditure**

Expenditure on Charitable Activities comprises those costs incurred by the Church in the delivery of its activities and services for beneficiaries including costs of an indirect nature necessary to support these activities. As noted in the Trustees' Annual Report the principal objects of the Church are advancement of the Christian Faith, Relief of sickness and financial hardship, the advancement of Christian education, and Provision of facilities in the interests

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Notes to the financial statements for the year ended 30 June 2022**

of social welfare. These are practically expressed under the 6 initial headings listed below, supported by the following staff and support costs.

|                        | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | Total<br>Funds<br>£ |
|------------------------|----------------------------|--------------------------|---------------------|---------------------|
| Gatherings & Events    | 9,249                      | 0                        | 9,249               | 6,433               |
| Training & Conferences | 5,091                      | 0                        | 5,091               | 3,480               |
| Pastoral Expense       | 3,486                      | 0                        | 3,486               | 2,277               |
| Sunday Gatherings      | 15,806                     | 0                        | 15,806              | 7,920               |
| Giving to Others       | 19,907                     | 2,671                    | 22,578              | 18,886              |
| Children & Families    | 9,758                      | 0                        | 9,758               | 6,337               |
| Staff costs            | 115,767                    | 0                        | 115,767             | 106,433             |
| Support costs          | 32,465                     | 2,187                    | 34,652              | 25,144              |
| <b>Total</b>           | <b>211,529</b>             | <b>4,858</b>             | <b>216,387</b>      | <b>176,910</b>      |

Support costs include costs associated with the maintenance of the Church's office and meeting space "Montagues" of £10,883 (prior year £12,844), which the Church vacated in April 2022. Since then it has taken on the lease of a new office space in Chester. Running costs related to this new office for the period March to June were £6,782.

Other items included in Support costs include van running costs of £3,752 (prior year £1,205), depreciation of £3,526 (prior year £3,547) and Governance costs of £62 (prior year £163).

Expenditure on restricted funds is further analysed in note 9.

Independent examiner's fees were waived and donated on a voluntary basis.

**4. Staff costs**

Wages and salaries amounted to £111,711 net of reclaims for statutory adoption/parental pay (prior year £103,847). Vineyard 53 is able to take advantage of the Employment Allowance which reduced the amount of social security costs to £1,753 (prior year £535). Pension contributions of £2,303 were paid in the year (prior year £2,051).

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Notes to the financial statements for the year ended 30 June 2022**

At the end of the year there were 9 employed staff members, of which 8 work part time (prior year 10 employees, one on maternity leave). The average head count for the year was 4.5 (prior year 4.3) and at the end of the year the staff were working a total of 25.5 days a week (prior year 24). No employees received benefits of more than £60,000.

**5. Tangible Fixed Assets**

|                                       | <b>Equipment<br/>£</b> | <b>Van<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------------|------------------------|------------------|--------------------|
| Cost at 1 July 2021                   | 8,520                  | 13,163           | 21,683             |
| Additions                             | 0                      | 0                | 0                  |
| Disposals                             |                        | 0                | 0                  |
| <b>Cost at 30 June 2022</b>           | <b>8,520</b>           | <b>13,163</b>    | <b>21,683</b>      |
| Depreciation at 1 July 2021           | 5,877                  | 4,169            | 10,046             |
| Disposals                             |                        | 0                | 0                  |
| Charge for the year                   | 893                    | 2,633            | 3,526              |
| <b>Depreciation at 30 June 2022</b>   | <b>6,770</b>           | <b>6,802</b>     | <b>13,572</b>      |
| Net book value at 1 July 2021         | 2,643                  | 8,994            | 11,637             |
| <b>Net book value at 30 June 2022</b> | <b>1,750</b>           | <b>6,361</b>     | <b>8,111</b>       |

**6. Taxation**

As Vineyard 53 has charitable status no provision for corporation tax is required.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Notes to the financial statements for the year ended 30 June 2022****7. Debtors**

|                                     | 2021/22 | 2020/21 |
|-------------------------------------|---------|---------|
|                                     | £       | £       |
| Income tax recoverable via Gift Aid | 36,742  | 36,478  |
| Rent deposit/prepayment             | 6,353   | 1,500   |
| Other Debtors                       | 3,690   | 554     |
| Total                               | 46,785  | 38,532  |

**8. Creditors**

|                 | 2021/22 | 2020/21 |
|-----------------|---------|---------|
|                 | £       | £       |
| Accruals        | 7,123   | 3,417   |
| Other creditors | 2,911   | 1,087   |
| Total           | 10,034  | 4,504   |

**9. Summary of Fund Movements**

|                             | Brought forward | Income         | Expenditure    | Transfers | Carried Forward |
|-----------------------------|-----------------|----------------|----------------|-----------|-----------------|
|                             | £               | £              | £              | £         | £               |
| <b>Year to 30 June 2022</b> |                 |                |                |           |                 |
| <b>General Funds</b>        |                 |                |                |           |                 |
| - Unrestricted              | 87,198          | 190,549        | 211,529        | 0         | 66,218          |
| - Building Fund             | 100,000         | 0              | 0              | 0         | 100,000         |
|                             | <b>187,198</b>  | <b>190,549</b> | <b>211,529</b> | <b>0</b>  | <b>166,218</b>  |
| <b>Restricted Funds</b>     |                 |                |                |           |                 |
| - Move In, Move On          | 2,200           | 1,250          | 771            | 0         | 2,679           |
| - Compassion                | 1,671           | 4,000          | 1,756          | 0         | 3,915           |
| - Other specific gifts      | 78              | 1,945          | 144            | 0         | 1,879           |
| - Building Fund             | 5,008           | 12,511         | 2,187          | 0         | 15,332          |
|                             | <b>8,957</b>    | <b>19,706</b>  | <b>4,858</b>   | <b>0</b>  | <b>23,805</b>   |

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****Notes to the financial statements for the year ended 30 June 2022**

|                             | <b>Brought<br/>forward<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Carried<br/>Forward<br/>£</b> |
|-----------------------------|----------------------------------|---------------------|--------------------------|------------------------|----------------------------------|
| <b>Year to 30 June 2021</b> |                                  |                     |                          |                        |                                  |
| <b>General Funds</b>        |                                  |                     |                          |                        |                                  |
| - Unrestricted              | 147,709                          | 215,190             | 175,701                  | -100,000               | 87,198                           |
| - Building Fund             | 0                                | 0                   | 0                        | 100,000                | 100,000                          |
|                             | <b>147,709</b>                   | <b>215,190</b>      | <b>175,701</b>           | <b>0</b>               | <b>187,198</b>                   |
| <b>Restricted Funds</b>     |                                  |                     |                          |                        |                                  |
| - Move In, Move On          | 0                                | 2,790               | 590                      | 0                      | 2,200                            |
| - Compassion                | 0                                | 2,000               | 329                      | 0                      | 1,671                            |
| - Other specific gifts      | 0                                | 368                 | 290                      | 0                      | 78                               |
| - Building Fund             | 5,008                            | 0                   | 0                        | 0                      | 5,008                            |
|                             | <b>5,008</b>                     | <b>5,158</b>        | <b>1,209</b>             | <b>0</b>               | <b>8,957</b>                     |

Move In, Move On is an initiative helping families being moved into new housing by supplying them with basic household items, for which funds were collected in 2021 and 2022 and will be disbursed over the coming year.

The Compassion fund is income restricted to Vineyard 53's work for the benefit of the wider community. In this financial year it largely went to pump priming for initiatives starting in the next financial year. For example, £600 was spent to become a Welcome Church, enabling us to help welcome refugees to our region.

Other specific gifts include a donation of £1,250, including Gift Aid, (prior year £0) towards the senior pastors' sabbatical in the early part of the 2022/23 financial year.

The Building Fund will be used to facilitate the purchase or development of church buildings when the opportunity arises. £2,187 has been utilized from the Building Fund during the year (prior year £0) to cover set up costs of the new office space.

All funds other than the General fund are represented by cash in the bank at the end of both the current and prior period.

**10. Remuneration and Transactions with Trustees**

None of the trustees or directors received any fees, reimbursement of expenses or other benefits for their services as trustees or directors. John Simmons is a trustee and is employed part-time as a pastor by the Church for which he received remuneration of £29,520 and pension contributions of £931 (prior year £29,520 and £931). His wife, Anna

**VINEYARD 53**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

**Notes to the financial statements for the year ended 30 June 2022**

Simmons, is also employed part-time as a pastor by the Church and received remuneration of £9,840 and pension contributions of £144 (prior year £9,840 and £144).

Gareth Mulholland is a trustee of Vineyard 53 and also a director of Eden Ecommerce Limited. During the year the Church has made purchases of £279 from Eden (prior year £768).

No trustee expenses have been incurred.

  
29/3/2023

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **Independent examiner's report to the trustees of Vineyard 53**

I report on the accounts of the Company for the period ended 30 June 2022, set out on pages 11-19.

#### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Name:** Joshua Rugen ACCA  
**Address:** 36 Totland Grove, Chester, CH2 2EY  
**Date:** 13 March 2023

**VINEYARD 53**

England & Wales - Charity number 1153966

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# Accounts

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**REGISTERED COMPANY NUMBER: 8688328**

**REPORTS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021  
FOR  
VINEYARD 53  
(A COMPANY LIMITED BY GUARANTEE)**



**VINEYARD 53**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

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## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

#### **Report of the Trustees for the year ended 30 June 2021**

The trustees, who are the directors, present their annual trustees' report and financial statements for the year ending 30 June 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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) issued in October 2019.

#### **Objectives & Activities**

Vineyard 53 was started in 2013 by a handful of people in the Chester area. From meeting in people's homes and then rented venues, we now meet weekly on Sundays, rent an office space and host numerous events and gatherings through the region.

We aim to be a light across our region, serving and blessing those who live here. As we have grown in size we have been able to set up numerous projects that reach out to many different groups of people. We have had the privilege of seeing lives transformed as we share the compassion and love of God with those we meet.

~~The broad aims of VINEYARD 53 ("the Church") continue to be the following:~~

- Furthering the gospel of Jesus Christ and advancing the Kingdom of God.
- Showing compassion for the vulnerable.
- Building up the faith of Christian believers.
- To provide or assist in the provision of facilities in the interests of social welfare ~~for recreation or other leisure time occupation of individuals who have need of~~ such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

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

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

The aim of VINEYARD 53 is to extend the Kingdom of God by drawing people into a relationship with Jesus through its activities. We seek to do this by our Sunday Celebrations, mid-week groups, training events, projects, gathering events and seasonal programmes. We seek to bring adults, young people, and children into a

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

#### **Report of the Trustees for the year ended 30 June 2021**

greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity. We seek to express the love and mercy of God to both those inside the church and in the community outside. We do this in particular through our compassion projects (including Move In, Move On, Church Has Left the Building and Love in Action initiatives. This year we have also been part of a community hub to provide emergency food during the COVID pandemic). These projects aim to support those in need or who are vulnerable in the region and beyond.

Much of this work is done by large volunteer workforces, who have themselves experienced God's help and want to offer practical help to others in need. We seek to help people with better life skills, in relationships, marriage, money, work habits, community life, and education.

#### **Achievements and Performance**

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

#### **Objectives for the Year**

- To grow the church in terms of numbers and maturity;
- To recruit, train and develop the voluntary workforce;
- To alleviate hardship and poverty;
- To train new leaders;
- To build and consolidate the financial base of the charity;
- To expand our work in the region and abroad by way of relief of poverty.

#### ***Furthering the gospel of Jesus Christ and advancing the Kingdom of God:***

Over the year to June 2021 at VINEYARD 53 we have seen several hundred people attend services during this period. Approximately 250 people have made VINEYARD 53 their own church, with several of the new members having had no previous experience of any church. Owing to the pandemic, our services have largely been online over the past year, although restrictions have allowed us to put on three small regional 'watch parties'.

One of these watch parties was held at Caffi Isa in Mynydd Isa. The group who meet here, sharing a heart for North East Wales, are blossoming into a community. We look forward to seeing how this develops over the coming year.

We have also continued to share the good news of Jesus through demonstrations of generosity. At Christmas we ran a giveaway, providing church members with gifts for their neighbours.

## **VINEYARD 53**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **Report of the Trustees for the year ended 30 June 2021**

#### ***Showing compassion for the vulnerable.***

The church has worked in the local community to be a blessing in practical and relational ways. We currently have 20 small groups and through these groups and as a wider community we look to generously give in ways that do not directly benefit the church. Around 15% of our total income is set aside for this purpose.

Our compassion for the vulnerable has changed in expression owing to the pandemic. Regular projects in Ellesmere Port have had to stop owing to social distancing, whilst new needs have been surfacing. We started our Move In, Move On initiative, helping families being moved into new housing get off to a good start with basic household items. We continued to support the community hub providing emergency food during the pandemic. We have also been involved in helping to support a number of families. From time to time we will help a person to find accommodation, furniture and the basic needs of life, particularly if they are trying to exit an addictive lifestyle or are in a vulnerable position.

#### ***Building up the faith of Christian believers.***

VINEYARD 53 uses its small group network that meet in the city and the surrounding area to study the bible and bless their local communities. This is in addition to Sunday services where the bible is looked at. We have set up both children's and youth groups this year as well as several online groups.

Training took many forms during this period; including training on marriage, money, time management, helping those in need, reaching your community, a number of biblical and theological topics, leading a group and pastoral care. The teaching takes place in one-to-one situations as well as small groups and the Church gathered. We have also added several online options this year. We have continued a regional HUB to train leaders in the North West area. We have also begun a learning community of young adult leaders.

In addition to that a number of people from Vineyard 53 have been on training courses, all online.

- The Cause to Live For (training for young adults on life direction);
- Vineyard National Leaders Conference (for leadership and ministry training).

***To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.***

As the church has grown, we have sought to offer specific activities for men, women, youth, children and students to develop links both within the church, and with the

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

#### **Report of the Trustees for the year ended 30 June 2021**

wider community. We have also worked alongside various charities and institutions within the city of Chester and its surrounding areas.

#### **Financial Review**

The financial statements as presented show a net surplus of funds for the period of £43,438. Performance against the charitable aims and objectives of the organisation are noted in the section titled "Achievements and Performance".

#### **Reserves Policy**

The Directors and Trustees have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is identified as a reduction in the Church membership giving rise to a reduction in income. The Directors and Trustees have reviewed the reserves policy and consider it is appropriate to retain free reserves up to the equivalent to the Church's staff salaries and venue costs for 3 months as well as an amount sufficient to cover capital costs if equipment were damaged. This total is less than the amount held in reserves at 30 June 2021.

At 30 June 2021 the general reserves amounted to £187,198. The trustees note that expenditure has decreased during the pandemic while income has remained fairly stable up to this point. The trustees expect income and expenditure to continue to vary in 2021/22. That said, the current reserve amount far outstrips 3 months of running costs and so the trustees have designated £100,000 of the general reserves to the Building Fund that will be used to facilitate the purchase or development of church buildings when the opportunity arises.

#### **Structure, Governance and Management**

VINEYARD 53 is a company limited by guarantee as well as a registered charity, in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church is delegated to J Simmons and A Simmons.

#### **Trustees**

The Trustees who have served during the period are as follows: -

J Simmons  
J Henderson  
S Maxey  
S J Dunlop  
G Mulholland

#### **Appointment of Trustees**

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

#### **Report of the Trustees for the year ended 30 June 2021**

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of VINEYARD 53, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

#### ***Risk Management***

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

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

#### ***Summary***

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

#### **Reference and Administrative Details**

|                            |                                                                   |
|----------------------------|-------------------------------------------------------------------|
| CHARITY NAME               | VINEYARD 53                                                       |
| REGISTERED CHARITY NUMBER: | 1153966                                                           |
| COMPANY NUMBER:            | 08688328                                                          |
| DIRECTORS & TRUSTEES:      | J Simmons<br>J Henderson<br>S Maxey<br>S J Dunlop<br>G Mulholland |

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021****Report of the Trustees for the year ended 30 June 2021****REGISTERED OFFICE:**

26 MILL LANE  
UPTON  
~~CHESTER CH2 1BT~~

**BANK:**

CAF (Charities Aid Foundation)  
Head Office  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent, ME19 4TA

**INDEPENDENT EXAMINER:**

Joshua Rugen ACCA  
~~126 Phillip Street~~  
Chester  
Cheshire, CH2 3DB

**Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of VINEYARD 53 for the purposes of company law) ~~are responsible for preparing the Trustees' Annual Report and financial statements in~~ accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- ~~state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and~~
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that VINEYARD 53 will continue in operation.

~~The trustees are responsible for keeping proper accounting records that disclose with~~ reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Church and hence for taking

**VINEYARD 53**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**Report of the Trustees for the year ended 30 June 2021**

reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the church is operating efficiently and effectively;
- proper records are maintained and are reliable; and
- the church complies with relevant laws and regulations.

**Statement as to disclosure of information to the Independent Examiner**

The trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

As far as the trustees are aware, there is no relevant audit information of which VINEYARD 53's Independent Examiner is unaware.

**Approval of Accounts**

The accounts were approved on behalf of the Trustees on 21 March 2022.



J Simmonds  
Trustee/Director

29/3/22  
26 MILL LANE  
CHESTER  
CH2 1BT

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021****Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 June 2021**

|                                    | Notes | Unrestricted<br>Funds<br>2020/21<br>£ | Restricted<br>Funds<br>2020/21<br>£ | Total<br>Funds<br>2020/21<br>£ | Total<br>Funds<br>2019/20<br>£ |
|------------------------------------|-------|---------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| <b>Income from:</b>                |       |                                       |                                     |                                |                                |
| Donations and legacies             | 2     | 214,648                               | 5,158                               | 219,806                        | 198,299                        |
| Charitable activities              | 2     | 425                                   | 0                                   | 425                            | 4,848                          |
| Investments                        | 2     | 117                                   | 0                                   | 117                            | 43                             |
| Other income                       | 2     | 0                                     | 0                                   | 0                              | 9,060                          |
| <b>Total Income</b>                |       | <b>215,190</b>                        | <b>5,158</b>                        | <b>220,348</b>                 | <b>212,250</b>                 |
| <b>Expenditure on:</b>             |       |                                       |                                     |                                |                                |
| Charitable activities              | 3     | 175,701                               | 1,209                               | 176,910                        | 185,700                        |
| <b>Net Income</b>                  |       | <b>39,489</b>                         | <b>3,949</b>                        | <b>43,438</b>                  | <b>26,550</b>                  |
| <b>Reconciliation of funds</b>     |       |                                       |                                     |                                |                                |
| Total funds brought forward        |       | 147,709                               | 5,008                               | 152,717                        | 126,167                        |
| <b>Total funds carried forward</b> |       | <b>187,198</b>                        | <b>8,957</b>                        | <b>196,155</b>                 | <b>152,717</b>                 |

UPTL  
29/3/22

**VINEYARD 53**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**Balance sheet as at 30 June 2021**

|                                     | Notes | 2020/21<br>£   | 2019/20<br>£   |
|-------------------------------------|-------|----------------|----------------|
| <b>Fixed Assets</b>                 |       |                |                |
| Tangible assets                     | 5     | 11,637         | 13,554         |
| <b>Current Assets</b>               |       |                |                |
| Stock                               |       | 386            | 386            |
| Debtors                             | 7     | 38,532         | 34,766         |
| Cash at bank & in hand              |       | 150,104        | 106,040        |
|                                     |       | <u>189,022</u> | <u>141,192</u> |
| <b>Creditors: due within a year</b> | 8     | <u>(4,504)</u> | <u>(2,029)</u> |
| <b>Net Current Assets</b>           |       | 184,518        | 139,163        |
| <b>Total Net Assets</b>             |       | <u>196,155</u> | <u>152,717</u> |
| <b>Funds</b>                        | 9     |                |                |
| Restricted income funds             |       | <u>8,957</u>   | <u>5,008</u>   |
| Unrestricted funds                  |       | <u>187,198</u> | <u>147,709</u> |
| <b>Total charity funds</b>          |       | <u>196,155</u> | <u>152,717</u> |

For the year ending 30 June 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements and associated notes (which form part of these accounts) on pages 11 to 19 were approved by the Trustees on 21 March 2022.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS 102 SORP.

J Simmons  
Trustee/Director

  
29/3/22

**Notes to the financial statements for the year ended 30 June 2021**

**1. Accounting Policies**

**(a) Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**(b) Funds accounting**

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard 53. All funds have been analysed into their different types. Unrestricted funds are not subject to any special restrictions and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

During the period, fifteen percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard 53. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the General unrestricted fund.

**(c) Income**

Donations and tithes are credited to the financial statements as received. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

No monetary value has been put on the voluntary help received by Vineyard 53 from its members during the period (for more information refer to the Trustees' Annual Report) or on minimal gifts in kind (e.g. refreshments provided for meetings, used

## **VINEYARD 53**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

#### **~~Notes to the financial statements for the year ended 30 June 2021~~**

furniture donated for office use, etc.) due to impracticability and limited benefit of doing so.

Income from any trading or other activities is recognised when earned. In the case of ~~recharged events income and expenditure are shown gross.~~

#### **(d) Fixed assets**

Fixed assets are capitalised if they can be used for more than one year and the cost is over £1,000. They are recorded at cost of purchase less accumulated depreciation.

#### **~~(e) Depreciation~~**

Depreciation of fixed assets is charged at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight line basis: both equipment and the vans (purchased used) have depreciation charged at 20% per year. A full month's depreciation is charged in ~~the month of acquisition, and none in the month of disposal.~~

#### **(f) Value added tax**

The Church is not registered for VAT.

#### **(g) Stock**

Stock is included at the lower of cost or net realisable value.

#### **(h) Debtors and Creditors**

The Church recognises all transactions on an accruals basis, which is to say that all ~~sums due to or from the Church are included in the year which they occurred~~ irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor. Debtors are measured at their recoverable amounts. Creditors are measured at their settlement amount.

**VINEYARD 53**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**Notes to the financial statements for the year ended 30 June 2021**

**2. Analysis of Income**

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£   | Prior Year<br>Funds<br>£ |
|------------------------------------|----------------------------|--------------------------|-----------------------|--------------------------|
| <b>Donations</b>                   |                            |                          |                       |                          |
| Donations                          | 179,074                    | 4,270                    | 183,344               | 166,570                  |
| Gift Aid                           | 35,574                     | 888                      | 36,462                | 32,229                   |
|                                    | <u>214,648</u>             | <u>5,158</u>             | <u>219,806</u>        | <u>198,799</u>           |
| <b>Other charitable activities</b> |                            |                          |                       |                          |
| Event fees                         | 425                        | 0                        | 425                   | 3,944                    |
| Sale of V53 re-usable cups         | 0                          | 0                        | 0                     | 245                      |
| Other sundry income                | 0                          | 0                        | 0                     | 159                      |
|                                    | <u>425</u>                 | <u>0</u>                 | <u>425</u>            | <u>4,348</u>             |
| <b>Investment Income</b>           |                            |                          |                       |                          |
| Interest                           | 117                        | 0                        | 117                   | 43                       |
| Other income                       | 0                          | 0                        | 0                     | 9,060                    |
| <b>Total</b>                       | <u><b>215,190</b></u>      | <u><b>5,158</b></u>      | <u><b>220,348</b></u> | <u><b>212,250</b></u>    |

Donations include £10,000 in funding from the Government for charities in response to the coronavirus outbreak (prior year £0) and a grant from Vineyard UK to cover regional oversight activities of £650 (prior year £500).

Restricted Funds income comprises specific purpose gifts that were received during the year, including for Angel Tree and "Move In, Move On". In 2019/20 Restricted Funds income comprised specific purpose gifts that were received during the year and interest on the Building fund of £6.

Event fees comprise £425 contributed towards the costs of certain events included in note 3 below under Children & Families (prior year £477). Other fees received in the prior year were £3,467 for Gatherings & Events.

Interest income is received on Gift Aid refunds and bank balances. The charity did not have any investments during the year.

Other income in the prior year comprised payments waived for hire of Sunday space.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021****Notes to the financial statements for the year ended 30 June 2021****3. Analysis of Expenditure**

Expenditure on Charitable Activities comprises those costs incurred by the Church in the delivery of its activities and services for beneficiaries including costs of an indirect nature necessary to support these activities. As noted in the Trustees' Annual Report the principal objects of the Church are advancement of the Christian Faith, Relief of sickness and financial hardship, the advancement of Christian education, and Provision of facilities in the interests of social welfare. These are practically expressed under the 6 initial headings listed below, supported by the following staff and support costs.

|                         | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | Total<br>Funds<br>£ |
|-------------------------|----------------------------|--------------------------|---------------------|---------------------|
| Gatherings & Events     | 6,433                      | 0                        | 6,433               | 14,110              |
| Training & Conferences  | 3,480                      | 0                        | 3,480               | 5,499               |
| Pastoral Expense        | 2,277                      | 0                        | 2,277               | 2,920               |
| Sunday Gatherings       | 7,920                      | 0                        | 7,920               | 18,019              |
| Giving to Others        | 17,677                     | 1,209                    | 18,886              | 26,042              |
| Children & Families     | 6,337                      | 0                        | 6,337               | 6,481               |
| Staff costs             | 106,433                    | 0                        | 106,433             | 86,448              |
| Support costs           | 25,144                     | 0                        | 25,144              | 25,562              |
| Loss on disposal of van | 0                          | 0                        | 0                   | 619                 |
| <b>Total</b>            | <b>175,701</b>             | <b>1,209</b>             | <b>176,910</b>      | <b>185,700</b>      |

Support costs include costs associated with the maintenance of the Church's office and meeting space "Montagues" of £12,844 (prior year £12,957), van running costs of £1,205 (prior year £1,722), depreciation of £3,547 (prior year £3,209) and Governance costs of £163 (prior year £13).

Expenditure on restricted funds comprises disbursement of specific gifts received, including £240 for Angel Tree and £590 for "Move In, Move On".

Independent examiner's fees were waived and donated on a voluntary basis.

**4. Staff costs**

Wages and salaries amounted to £103,847 net of reclaims for statutory adoption/parental pay (prior year £84,718). Vineyard 53 is able to take advantage of the Employment Allowance which reduced the amount of social security costs to £535 (prior year £418). Pension contributions of £2,051 were paid in the year (prior year £1,312).

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021****Notes to the financial statements for the year ended 30 June 2021**

At the end of the year there were 10 employed staff members, of which one was on maternity leave. 9 work part time (prior year 10 employees). The average head count for the year was 4.3 (prior year 3.2) and at the end of the year the staff were working a total of 24 days a week (prior year 18). No employees received benefits of more than £60,000.

**5. Tangible Fixed Assets**

|                                           | <b>Equipment<br/>£</b> | <b>Van<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------------------|------------------------|------------------|--------------------|
| Cost at 1 July 2020                       | 6,890                  | 13,163           | 20,053             |
| Additions                                 | 1,630                  | 0                | 1,630              |
| Disposals                                 |                        | 0                | 0                  |
| <b>Cost at 30 June 2021</b>               | <b>8,520</b>           | <b>13,163</b>    | <b>21,683</b>      |
| Depreciation at 1 July 2020               | 4,963                  | 1,536            | 6,499              |
| Disposals                                 |                        | 0                | 0                  |
| <del>Charge for the year</del>            | <del>914</del>         | <del>2,633</del> | <del>3,547</del>   |
| <b>Depreciation at 30 June 2021</b>       | <b>5,877</b>           | <b>4,169</b>     | <b>10,046</b>      |
| Net book value at 1 July 2020             | 1,927                  | 11,627           | 13,554             |
| <del>Net book value at 30 June 2021</del> | <del>2,643</del>       | <del>8,994</del> | <del>11,637</del>  |

**6. Taxation**

As Vineyard 53 has charitable status no provision for corporation tax is required.

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021****~~Notes to the financial statements for the year ended 30 June 2021~~****7. Debtors**

|                                     | 2020/21<br>£  | 2019/20<br>£  |
|-------------------------------------|---------------|---------------|
| Income tax recoverable via Gift Aid | 36,478        | 32,779        |
| Rent deposit                        | 1,500         | 1,500         |
| Other Debtors                       | 554           | 487           |
| Total                               | <u>38,532</u> | <u>34,766</u> |

**~~8. Creditors~~**

|                 | 2020/21<br>£ | 2019/20<br>£ |
|-----------------|--------------|--------------|
| Accruals        | 3,417        | 1,069        |
| Other creditors | 1,087        | 960          |
| Total           | <u>4,504</u> | <u>2,029</u> |

Other Creditors includes money agreed for payment to Vineyard Churches UK.

**9. Summary of Fund Movements**

|                             | Brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Carried<br>Forward<br>£ |
|-----------------------------|-------------------------|----------------|------------------|----------------|-------------------------|
| <b>Year to 30 June 2021</b> |                         |                |                  |                |                         |
| <b>Unrestricted funds</b>   |                         |                |                  |                |                         |
| - General                   | 147,709                 | 215,190        | 175,701          | -100,000       | 87,198                  |
| - Building Fund             | 0                       | 0              | 0                | 100,000        | 100,000                 |
|                             | <u>147,709</u>          | <u>215,190</u> | <u>175,701</u>   | <u>0</u>       | <u>187,198</u>          |
| <b>Restricted funds</b>     |                         |                |                  |                |                         |
| - Move In, Move On          | 0                       | 2,790          | 590              | 0              | 2,200                   |
| - Other specific gifts      | 0                       | 2,368          | 619              | 0              | 1,749                   |
| - Building Fund             | 5,008                   | 0              | 0                | 0              | 5,008                   |
|                             | <u>5,008</u>            | <u>5,158</u>   | <u>1,209</u>     | <u>0</u>       | <u>8,957</u>            |

**VINEYARD 53****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021****Notes to the financial statements for the year ended 30 June 2021**

|                             | Brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Carried<br>Forward<br>£ |
|-----------------------------|-------------------------|----------------|------------------|----------------|-------------------------|
| <b>Year to 30 June 2020</b> |                         |                |                  |                |                         |
| <b>Unrestricted funds</b>   |                         |                |                  |                |                         |
| - General                   | 121,165                 | 211,984        | 185,440          | 0              | 147,709                 |
|                             | <u>121,165</u>          | <u>211,984</u> | <u>185,440</u>   | <u>0</u>       | <u>147,709</u>          |
| <b>Restricted funds</b>     |                         |                |                  |                |                         |
| - Other specific gifts      | 0                       | 260            | 260              | 0              | 0                       |
| - Building Fund             | 5,002                   | 6              | 0                | 0              | 5,008                   |
|                             | <u>5,002</u>            | <u>266</u>     | <u>260</u>       | <u>0</u>       | <u>5,008</u>            |

Move In, Move On is an initiative helping families being moved into new housing by supplying them with basic household items, for which funds were collected in 2021 and will be disbursed over the coming year.

The Building Fund will be used to facilitate the purchase or development of church buildings when the opportunity arises. £100,000 of general reserves has been designated for the Building Fund as discussed in the trustees' report.

All funds other than the General fund are represented by cash in the bank at the end of both the current and prior period.

**10. Remuneration and Transactions with Trustees**

None of the trustees or directors received any fees or other benefits for their services as trustees or directors (prior year Enil). John Simmons is a trustee and is employed part-time as a pastor by the Church for which he received remuneration of £29,520 and pension contributions of £931 (prior year £29,520 and £934). His wife, Anna Simmons, is also employed part-time as a pastor by the Church and received remuneration of £9,840 and pension contributions of £144 (prior year £9,840 and £147).

No trustee expenses have been incurred. Other than the remuneration mentioned above there have been no related party transactions.

JPTL  
29/3/22

## VINEYARD 53

### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### Independent examiner's report to the trustees of Vineyard 53

I report on the accounts of the Company for the period ended 30 June 2021, set out on pages 11-19.

#### Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ~~to state whether particular matters have come to my attention.~~

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

~~In connection with my examination, no matter has come to my attention:~~

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Joshua Rugen ACCA  
Address: 126 Phillip Street, Chester, Cheshire, CH2 3DB  
Date: 29 March 2022