

**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**

#### **Table of contents**

	<b>Page</b>
Report of the Trustees	3 – 9
Summary of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 20
Independent Examiners Report	21

## **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 J Henderson S Maxey S J Dunlop G Mulholland C Hollingsworth
-----------------------	--

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
-----------------------	---



## **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 Funds 2022/23 £	Restricted Funds 2022/23 £	Total Funds 2022/23 £	Total Funds 2021/22 £
<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 £	2021/22 £
<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

*JPTL*  
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 Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
<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 Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>	<b>Prior Year Funds £</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 £</b>	<b>Van £</b>	<b>Total £</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 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>

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