



coastline**vineyard**

Reports and Financial Statements  
For the year ended 31<sup>st</sup> March 2024

Company Registration Number 09567924

Charity Registration Number 1162668

## Contents

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|  |            |
|--|------------|
| Charity Information and Administrative Details | page 2     |
| Trustees' & Pastor's Report                    | page 3-8   |
| Independent Examiner's Report                  | page 9-10  |
| Financial Statements                           | page 11-14 |
| Notes to the Financial Statements              | page 15-18 |

|                                     |   |
|-------------------------------------|---|
| <b>Registered Charity Number</b>    | 1162668   |
| <b>Company Number</b>               | 09567924  |
| <b>Registered Name</b>              | Coastline Vineyard Church   |
| <b>Working Name (also known as)</b> | Coastline Vineyard Church   |
| <b>Registered Office</b>            | 242 Charminster Road<br>Charminster<br>Bournemouth<br>BH8 9RP                                 |
| <b>Principal Bankers</b>            | Barclays Bank<br>Leicester<br>LE87 2BB  |
| <b>Independent examiner</b>         | Bicknell Business Advisers Limited<br>40 Broadway Lane<br>Muscliffe<br>Bournemouth<br>BH8 0AA |
| <b>Insurers</b>                     | Ecclesiastical<br>Brunswick Road<br>Gloucester<br>GL1 1JZ                                     |
| <b>Data Controller</b>              | Registration Number: A8062840   |

## Trustees Report

The Trustees and Directors of the company present their report and the financial statements for the year ended 31st March 2024 under the Companies Act 2006 and the Charities Act 2011. The financial statements comply with the Companies Act 2006 and the memorandum and articles of association and with SORP 2005.

## Trustees of Coastline Vineyard Church

|                |  |
|----------------|--|
| Philip Duffin  | (Chairman)                                 |
| Phillip Wright | (Secretary)                                |
| Jon Thomson    | (Lead Pastor)                              |
| Richard French |  |
| Adam Baxter    |  |
| Beth Williams  | (Business Manager)                         |
| Karen Ingleby  | (Appointed 1 <sup>st</sup> October 2024)   |
| Mark Beveridge | (Appointed 1 <sup>st</sup> October 2024)   |
| David Morgan   | (Resigned 17 <sup>th</sup> September 2024) |

## Structure, Governance and Management

Coastline Vineyard Church (hereinafter referred to as “CVC” or “the Church”) is a company limited by guarantee No 09567924 and is also a registered Charity in England and Wales No 1162668, in which the Directors also form the board of Trustees. Revised Memorandum and Articles of Association of the company were adopted as the governing document of the company on the 22 June 2015. Trustees have responsibility to manage the financial and legal administration and the property and funds of the Church.

The Trustees delegate the day-to-day running and management of the Church to the employed pastoral and operational staff team, led by the Lead Pastor – Jon Thomson. The Lead Pastor is also a Trustee. The Lead Pastor and Business Manager present reports so that all decisions made under delegated powers can be ratified by the Board, usually meeting bi-monthly during the year. The Lead Pastor is responsible for the spiritual direction and leadership of the Church and carries the endorsement of the Association of Vineyard Churches UK.

## Pastoral & Operational Staff Team (# Volunteer positions)

1. Jon Thomson (Lead Pastor)
2. Johanna Vannathy (Associate Pastor)
3. Sarah Schrack (Senior Assistant Pastor)
4. Anthony Thorpe (Senior Assistant Pastor)
5. Bethany Williams (Business Manager)
6. Hannah-Marie Crispim (Operations Overseer)
7. Jonathan Riggs (Worship Pastor)
8. Michael Franks (Kids' Pastor)

9. Rebecca Rowe (Kids' Assistant)
10. Lauren Franks (Young Adults Pastor)
11. Charlie Lavin (Student Pastor)
12. James Ryan (Media & Communications Overseer)
13. Sue James (Finance Assistant)
14. Ben Sherwood-White (Evangelist)
15. Mickala Attard (Administrator)
16. Charlotte Croucher (Joy Cafe Manager)
17. Samuel Mister (Joy Café Assistant Manager)
18. Charlotte Croucher (Joy Cafe Manager)
19. Steve Croucher (Staff Team Pastor) #
20. Chrissie Croucher (Staff Team Pastor) #
21. Jenny Howard (Life Group Pastor) #
22. Denham Howard (Life Group Pastor) #
23. Stuart Chalmers (Pastoral Care Pastor) #
24. Jane Chalmers (Pastoral Care Pastor) #
25. Philip Duffin (Officiant) #

## Objectives and Activities

When planning the activities for the year, the Trustees believe they have complied with the duty set out in section 4 of the Charities Act 2011 to have “due regard for public benefit”, and the specific guidance published by the Charities Commission, on “charities for the advancement of religion”.

The principal objectives of CVC are: -

*To advance the Christian religion for the public benefit in accordance with the Vineyard UK Statement of Faith in Bournemouth and such other parts of the world through:*

- (a) The organisation and provision of Christian worship
- (b) The provision of such facilities and services as are appropriate for the Church, to enable it to fulfil its mission to the members of the Church, visitors to the Church and the local community and wider community;
- (c) The provision of facilities for Christian training and service;
- (d) The support and provision of Christian evangelism and outreach;
- (e) The provision of assistance to the wider Christian Church in its ministries.

## Connected Charities

*Vineyard Churches UK and Ireland (“VCUKI”)*

VCUKI exists to connect Churches that hold common values and practices. It gives spiritual oversight to the Senior/Lead Pastors of Vineyard Churches and facilitates growth of the Vineyard Movement by Church planting. Coastline Vineyard uses the name “Vineyard” by agreement with VCUKI.

Coastline Vineyard Church gives a percentage of its voluntary income to support the work of VCUKI. This is not an obligation but is consistent with the Church’s aims of sharing in the training of Christian workers and advancing the kingdom of God.

*Coastline Community Trust (“CCT”)* is a subsidiary company of CVC, limited by guarantee no. 14481229 and a registered Charity in England and Wales no. 1205412, of which CVC is the sole member. CVC gives a regular financial gift to CCT to further the work of the organisation.

## Coastline Vineyard’s mission statement is:

*“God has called us to build a growing and vibrant Church, where people come to know God, love Him more and become all that God has made them to be.*

*We are committed to personal transformation, investing in a community of love and encouragement, ministering to those far from God, and making disciples.*

*We are called to be authentic followers of Jesus whose lives are marked by intimate worship, courageous faith, passionate service, and extravagant generosity. We want to see the spiritual renewal of our town and nation, and to always be known as a people who love the King and live the Kingdom.”*

The ministries and activities of the Church all serve to accomplish this vision.

## Pastoral Leadership and Oversight

Direct responsibility for Church structure, growth, vision, and pastoral oversight is through a pastoral leadership team, headed by the Lead Pastor.

## Risk Management and Safeguarding

A formal risk management process is in place to assess business risks and implement risk management strategies. This involves identifying the major strategic, operational, and financial risks to which CVC is exposed, prioritizing them in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. As part of this process the Trustees review the risk to the reputation and image of CVC, and a comprehensive process is established to mitigate the risks we face in this area.

A risk management survey at the Church venue at St Albans was carried out in October 2023 and the principal actions completed. As part of our acquisition of a 5-year lease on Sovereign House, 242 Charminster Road, Bournemouth, a complete due diligence process was carried out on the premises including a Schedule of Condition and a full Fire Risk Assessment which resulted in the completion of several actions to conform to current Fire Regulations and Safety Procedures. An update of our Risk Management survey has been carried out and updated actions identified and are being remedied.

The Church recognises its responsibilities in safeguarding all children, young people and adults at risk and is committed to providing an environment that is as safe as possible. The Church's Safeguarding Policy was reviewed recently and updated and will continue to be reviewed on an annual basis. A copy of the Safeguarding Policy and other relevant policies are posted on our website and a copy sent to all members of staff and all leaders and relevant volunteers. All volunteers in deemed risk areas are required to sign a Volunteer Agreement which confirms their review of our procedures and policies contained within a booklet provided with the Volunteer Agreement. Safeguarding training is provided for all staff and volunteers in these risk areas, and refresher courses are arranged annually.

## Reserves Policy

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') and find that the Charity should have: -

**'Fixed reserves'** (or an Emergency Operating Reserve) in general funds, to provide:

- Funds to restructure the Charity in event of the income sharply dropping;
- A foundation for security of ministry and to meet contractual obligations;
- Sufficient time to "switch off" its complex activities; CVC is an organisation with local responsibilities, whose activities are complex and difficult, requiring more time to stop.

The Charity is almost entirely dependent for income upon generous contributions from its congregation, supplemented by one-off gifts or offerings, so our income is inevitably subject to fluctuations, and it requires protection against, and the ability to continue operating and not be governed by short term constraints. The Trustees are confident that this policy should allow the Charity to continue operating.

In previous reports it was estimated that a sum of £50,000 would be adequate for the Fixed Reserves.

### Grant Making (Gifts)

During 2023/24 the grants given are summarised below by category while a more detailed breakdown is included in note 8 to the Accounts:

|                           | 2023/24       |
|---------------------------|---------------|
| <b>Unrestricted Funds</b> | <b>£</b>      |
| UK Ministries             | 57,124        |
| Overseas Ministries       | 2,400         |
| Total major grants        | <u>59,524</u> |
| <b>Restricted Funds</b>   | <b>£</b>      |
| UK Ministries             | 26,379        |
| Overseas Ministries       | 750           |
| Total major grants        | <u>27,129</u> |



## Statement of Trustees' Responsibilities

Charity and company law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to:

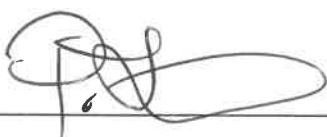
- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- Charity complies with relevant laws and regulations;
- The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:
  - An annual budget approved by the Trustees;
  - Monthly consideration by the Trustees of financial results and variances from budgets for both the year-to-date and month end; year-end forecast of outturn;
  - Delegation of day-to-day management authority and segregation of duties;
  - Identification and management of risks.

The Board of Trustees, who are the Directors for the purpose of company law, who served during the year and up to the date of this report, are set out under Charity information and administrative details.

Approved by the Directors/Trustees on 21/11 2024.  
and signed on their behalf by

  
\_\_\_\_\_

dated: 21/11 2024

**Philip Duffin**  
Chairman of the Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COASTLINE VINEYARD CHURCH**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2024, which are set out on pages which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1<sup>st</sup> January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019 published by the Charities Commission in England and Wales (CCEW), effective January 2015 (The SPRP), under the historical cost convention and the accounting policies set out on page 15.

### **Respective responsibilities of Trustees and examiner**

As set out on page 8, the Trustees (who are also the Directors of the company for the purposes of Company law) are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144 (1) of the Act does not apply, and there is no requirement in the memorandum and articles of the Charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the Charity is not subject to audit under legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:

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

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

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the financial systems employed by the charitable company and a comparison of the accounting statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of Charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial

statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurance from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that:

1. The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;
2. The gross income of the Charity in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and I am qualified to act as an Independent Examiner in accordance with that section by virtue of my being a qualified member of the Chartered Institute of Management Accountants;
3. This is a report in respect of an examination carried out under section 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;
4. No matter has come to my attention in connection with my examination 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 section 130 of the Charities Act 2011;
  - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and the Charities Act 2011, and;
  - have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in FRS102 Statement of Recommended Practice - Accounting and reporting by Charities (effective January 2016)
  - have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



dated: 24th October 2024

Steve Bicknell - Independent Examiner

Member of the Chartered Institute of Management Accountants

## FINANCIAL STATEMENTS

### Income and Expenditure account

For the period 1st April 2023 to 31 March 2024

|   |               |                | 2023/24        | Pr Yr   |
|---|---------------|----------------|----------------|---------|
|   | Unrestricted  | Restricted     | Total          | Total   |
| Note  | Funds         | Funds          | Funds          | Funds   |
| Income  | 576,765       | 287,426        | 864,191        | 619,621 |
| Direct charitable and support costs                         | 612,791       | 171,322        | 784,113        | 591,978 |
| <b>GROSS SURPLUS/(LOSS)</b>                                 | (36,026)      | 116,104        | <b>80,078</b>  | 27,643  |
| Administrative expenses - governance costs                  | 600           | -              | 600            | 420     |
|   | (36,626)      | 116,104        | <b>79,478</b>  | 27,223  |
| Other operating income                                      | 3,453         | -              | <b>3,453</b>   | 10,112  |
| <b>OPERATING SURPLUS/(DEFICIT)</b>                          | (33,173)      | 116,104        | <b>82,931</b>  | 37,335  |
| Interest receivable and similar income                      | 1,730         | -              | <b>1,730</b>   | 55      |
| <b>PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION</b> | (31,443)      | 116,104        | <b>84,661</b>  | 37,390  |
| Tax on profit/(loss) on ordinary activities                 | -             | -              | -              | -       |
| <b>PROFIT/(LOSS) ON ORDINARY ACTIVITIES AFTER TAXATION</b>  | (31,443)      | 116,104        | <b>84,661</b>  | 37,390  |
| Gross Transfers   | (13,156)      | 13,156         | -              | -       |
| <b>Net Movement in Funds</b>                                | (44,599)      | 129,260        | <b>84,661</b>  | 37,390  |
| Retained surplus brought forward                            | 117,326       | 46,827         | 164,153        | 126,053 |
| <b>RETAINED SURPLUS CARRIED FORWARD</b>                     | <b>72,727</b> | <b>176,087</b> | <b>248,814</b> | 163,443 |

The notes to the accounts form part of the financial statements

## FINANCIAL STATEMENTS

### Statement of Financial Activities

For the period 1st April 2023 to 31 March 2024

|                                    | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022/23<br>Total<br>Funds<br>£ | Pr Yr<br>Total<br>Funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|------------------------------|
| <b>Income and Endowments from:</b> |       |                            |                          |                                |                              |
| Donations and legacies             | 2     | 576,765                    | 157,572                  | 734,337                        | 512,501                      |
| Investment                         | 3     | 1,730                      | -                        | 1,730                          | 55                           |
| Charitable activities              | 4     | -                          | 129,854                  | 129,854                        | 107,120                      |
| Other Income                       | 5     | 3,453                      | -                        | 3,453                          | 10,112                       |
| <b>Total Income</b>                |       | <b>581,948</b>             | <b>287,426</b>           | <b>869,374</b>                 | <b>629,788</b>               |
| <b>Expenditure on:</b>             |       |                            |                          |                                |                              |
| Charitable expenditure             |       | 613,391                    | 171,322                  | 784,713                        | 592,398                      |
| <b>Total Expenditure</b>           |       | <b>613,391</b>             | <b>171,322</b>           | <b>784,713</b>                 | <b>592,398</b>               |
| <b>Net Income (Expenditure)</b>    |       | <b>(31,443)</b>            | <b>116,104</b>           | <b>84,661</b>                  | <b>37,390</b>                |
| Transfer between funds             |       | (13,156)                   | 13,156                   | -                              | -                            |
| <b>Net Movement in Funds</b>       |       | <b>(44,599)</b>            | <b>129,260</b>           | <b>84,661</b>                  | <b>37,390</b>                |
| <b>Reconciliation in Funds:</b>    |       |                            |                          |                                |                              |
| Total funds brought forward        |       | 117,326                    | 46,827                   | 164,153                        | 126,053                      |
| Total funds carried forward        |       | 72,727                     | 176,087                  | 248,814                        | 163,443                      |

The notes to the accounts form part of the financial statements

## FINANCIAL STATEMENTS

### Detailed Statement of Financial Activities - Incoming Resources & Resources Used

|  |              | Unrestricted<br>Funds | Restricted<br>Funds | 2023/24<br>Total<br>Funds | Pr Yr<br>Total<br>Funds |
|--|--------------|-----------------------|---------------------|---------------------------|-------------------------|
| <b>Incoming resources</b>  |              |                       |                     |                           |                         |
|  | <b>Notes</b> |                       |                     |                           |                         |
| <b>Incoming resources from generated funds</b>                                   | <b>2</b>     |                       |                     |                           |                         |
| Income   |              | 476,479               | 138,035             | 614,514                   | 434,571                 |
| Tax recoverable  |              | 100,286               | 19,537              | 119,823                   | 77,930                  |
|  |              | <u>576,765</u>        | <u>157,572</u>      | <u>734,337</u>            | <u>512,501</u>          |
| <b>Investment income</b>   | <b>3</b>     | 1,730                 | -                   | 1,730                     | 55                      |
|  |              | <u>578,495</u>        | <u>157,572</u>      | <u>736,067</u>            | <u>512,556</u>          |
| <b>Incoming resources from charitable activities</b>                             | <b>4</b>     |                       |                     |                           |                         |
| Joy Café   |              | -                     | 116,990             | 116,990                   | 92,602                  |
| Other incoming resources   |              | -                     | 12,864              | 12,864                    | 14,518                  |
|  |              | <u>-</u>              | <u>129,854</u>      | <u>129,854</u>            | <u>107,120</u>          |
| <b>Other Income</b>  | <b>5</b>     | 3,453                 | -                   | 3,453                     | 10,112                  |
|  |              | <u>581,948</u>        | <u>287,426</u>      | <u>869,374</u>            | <u>629,788</u>          |
| <b>Total incoming resources</b>  |              |                       |                     |                           |                         |
| <b>Resources expended</b>  |              |                       |                     |                           |                         |
| <b>Charitable activities</b>   |              |                       |                     |                           |                         |
| Administrative costs and depreciation  | 6            | 50,578                | 120                 | 50,698                    | 42,440                  |
| Building & Venue costs   | 6            | 75,874                | 890                 | 76,764                    | 69,949                  |
| Grants and gifts   | 8            | 59,524                | 27,129              | 86,653                    | 69,010                  |
| Ministry costs   | 6            | 50,760                | 28,409              | 79,169                    | 69,195                  |
| Joy Café costs   | 6            | -                     | 114,147             | 114,147                   | 85,801                  |
| Staff costs  | 6            | 376,055               | 627                 | 376,682                   | 255,583                 |
|  |              | <u>612,791</u>        | <u>171,322</u>      | <u>784,113</u>            | <u>591,978</u>          |
| <b>Total expenditure on charitable activities</b>                                |              |                       |                     |                           |                         |
| <b>Governance costs</b>  | <b>7</b>     | 600                   | -                   | 600                       | 420                     |
|  |              | <u>613,391</u>        | <u>171,322</u>      | <u>784,713</u>            | <u>592,398</u>          |
| <b>Total resources expended</b>  |              |                       |                     |                           |                         |
| <b>Net (outgoing)/incoming resources for the year and net movements in funds</b> |              | <u>(31,443)</u>       | <u>116,104</u>      | <u>84,661</u>             | <u>37,390</u>           |
| <b>Gross transfers</b>   |              | (13,156)              | 13,156              | -                         | -                       |
|  |              | <u>(44,599)</u>       | <u>129,260</u>      | <u>84,661</u>             | <u>37,390</u>           |
| <b>Net movement in funds</b>   |              |                       |                     |                           |                         |
| <b>Balance carried forward at 31 March 2024</b>                                  |              | <u>72,727</u>         | <u>176,087</u>      | <u>248,814</u>            | <u>163,443</u>          |

The notes to the accounts form part of the financial statements

## FINANCIAL STATEMENTS

### Balance sheet as at 31 March 2024

|   | Notes | Unrestricted<br>£ | Restricted<br>£ | 2024<br>Total<br>Funds | Pr Yr<br>Total<br>Funds |
|---|-------|-------------------|-----------------|------------------------|-------------------------|
| <b>FIXED ASSETS</b>                           |       |                   |                 |                        |                         |
| Tangible fixed assets                         | 13    | 46,700            | (6,625)         | 40,075                 | 34,719                  |
| <b>CURRENT ASSETS</b>                         |       |                   |                 |                        |                         |
| Debtors and Prepayments                       | 14    | 29,031            | 4,859           | 33,890                 | 19,963                  |
| Cash at Bank and in Hand                      |       | 11,278            | 194,627         | 205,905                | 126,709                 |
|   |       | 40,309            | 199,486         | 239,795                | 146,672                 |
| <b>CREDITORS</b>                              |       |                   |                 |                        |                         |
| Creditors: amounts falling due within in year | 15    | 14,283            | 16,772          | 31,055                 | 17,947                  |
| <b>NET CURRENT ASSETS</b>                     |       | 26,026            | 182,714         | 208,740                | 128,725                 |
| Creditors: amounts falling due after one year |       | -                 | -               | -                      | -                       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>  |       | 72,726            | 176,089         | 248,815                | 163,444                 |
| <b>RESERVES:</b>                              |       |                   |                 |                        |                         |
| Unrestricted Funds                            | 16    | 72,726            | -               | 72,726                 | 118,264                 |
| Restricted Funds                              | 17    | -                 | 176,089         | 176,089                | 45,179                  |
| <b>Total funds</b>                            |       | 72,726            | 176,089         | 248,815                | 163,443                 |

The directors are satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies Act 2006 and that no member has required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the directors/trustees on 21/11/24 and signed on their behalf by



**Philip Duffin**

Chairman of the Trustees

The notes to the accounts form part of the financial statements

## NOTES TO THE ACCOUNTS

### Accounting Policies

#### 1.1 Accounting convention

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

#### 1.2 Funds accounting

- Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds
- Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together (where applicable) with a fair allocation of management and support costs, where appropriate

#### 1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates
- The value of services provided by volunteers has not been included in these accounts
- Investment income is included when receivable
- Incoming resources from charitable activities is recognised when the activity occurs

#### 1.4 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### 1.5 Fixed Assets

Fixed assets are depreciated over their estimated useful lives so as to write off their costs less estimated residual value. Depreciation rates vary according to the class of asset and are:-

|                               |               |
|-------------------------------|---------------|
| Computer Equipment & Software | 33% per annum |
| Fixtures and Fittings         | 20% per annum |
| Equipment                     | 20% per annum |
| Motor Vehicles                | 25% per annum |

### Income and expenditure

Income and related expenditure is wholly attributable to the charity's principal activities. The whole of the income arises in the UK.

#### 2 Incoming resources from generated funds

|                 | Unrestricted<br>Total<br>£ | Restricted<br>Total<br>£ | 2023/24<br>Total<br>£ | 2022/23<br>Total |
|-----------------|----------------------------|--------------------------|-----------------------|------------------|
| Income          | 476,479                    | 138,035                  | 614,514               | 434,571          |
| Tax Recoverable | 100,286                    | 19,537                   | 119,823               | 77,930           |
|                 | <b>576,765</b>             | <b>157,572</b>           | <b>734,337</b>        | <b>512,501</b>   |

#### 3 Investment Income

|                     | Unrestricted<br>Total<br>£ | Restricted<br>Total<br>£ | 2023/24<br>Total<br>£ | 2022/23<br>Total<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------|-----------------------|
| Interest receivable | 1,730                      |                          | 1,730                 | 55                    |



## NOTES TO THE ACCOUNTS

### 4 Incoming resources from charitable activities

|                   | Unrestricted<br>Total<br>£ | Restricted<br>Total<br>£ | 2023/24<br>Total<br>£ | 2022/23<br>Total<br>£ |
|-------------------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>Joy Café</b>   |                            |                          |                       |                       |
| Joy Café gifts    |                            | 836                      | 836                   | 1,903                 |
| Joy Café Income   |                            | 116,003                  | 116,003               | 90,021                |
| Joy Café Gift Aid |                            | 151                      | 151                   | 678                   |
|                   | -                          | 116,990                  | 116,990               | 92,602                |
| Other             |                            | 12,864                   | 12,864                | 14,518                |
|                   | -                          | 129,854                  | 129,854               | 107,120               |

### 5 Other Income

|               | Unrestricted<br>Total<br>£ | Restricted<br>Total<br>£ | 2023/24<br>Total<br>£ | 2022/23<br>Total<br>£ |
|---------------|----------------------------|--------------------------|-----------------------|-----------------------|
| Rent Received | 3,453                      |                          | 3,453                 | 10,112                |
|               | 3,453                      | -                        | 3,453                 | 10,112                |

### 6 Total expended charitable activities

|                                   | Unrestricted<br>£ | Restricted<br>£ | 2023/24<br>Total<br>£ | 2022/23<br>Total<br>£ |
|-----------------------------------|-------------------|-----------------|-----------------------|-----------------------|
| <b>Staff Costs</b>                |                   |                 |                       |                       |
| Salaries                          | 318,843           |                 | 318,843               | 217,813               |
| National insurance                | 23,635            |                 | 23,635                | 14,834                |
| Staff Pensions                    | 11,641            |                 | 11,641                | 7,595                 |
| Staff Welfare                     | 4,284             |                 | 4,284                 | 5,148                 |
| Training and Conferences          | 17,652            | 627             | 18,279                | 10,193                |
| <b>Total staff costs</b>          | <b>376,055</b>    | <b>627</b>      | <b>376,682</b>        | <b>255,583</b>        |
| Grants and gifts                  | 59,524            | 27,129          | 86,653                | 69,010                |
| <b>Total gifts and grants</b>     | <b>59,524</b>     | <b>27,129</b>   | <b>86,653</b>         | <b>69,010</b>         |
| Ministry Costs                    | 50,760            | 28,409          | 79,169                | 69,195                |
| <b>Total Ministry Costs</b>       | <b>50,760</b>     | <b>28,409</b>   | <b>79,169</b>         | <b>69,195</b>         |
| Building Costs                    | 75,874            | 890             | 76,764                | 69,949                |
| <b>Total Building Costs</b>       | <b>75,874</b>     | <b>890</b>      | <b>76,764</b>         | <b>69,949</b>         |
| <b>Joy Café Costs</b>             |                   |                 |                       |                       |
| Staff Costs                       |                   | 64038           | 64038                 | 53,311                |
| VAT                               |                   | 10789           | 10789                 | -                     |
| Running Costs                     |                   | 39320           | 39320                 | 32,490                |
| <b>Total Joy Café costs</b>       | <b>-</b>          | <b>114,147</b>  | <b>114,147</b>        | <b>85,801</b>         |
| Administration costs              | 34,727            | 120             | 34,847                | 27,783                |
| <b>Total administration costs</b> | <b>34,727</b>     | <b>120</b>      | <b>34,847</b>         | <b>27,783</b>         |
| Depreciation                      | 15,851            | -               | 15,851                | 14,657                |
| <b>Total</b>                      | <b>612,791</b>    | <b>171,322</b>  | <b>784,113</b>        | <b>591,978</b>        |

### 7 Governance costs

|                             | Unrestricted<br>Total<br>£ | Restricted<br>Total<br>£ | 2023/24<br>Total<br>£ | 2022/23<br>Total<br>£ |
|-----------------------------|----------------------------|--------------------------|-----------------------|-----------------------|
| Independent Examiner's fees | 600                        |                          | 600                   | 420                   |
|                             | 600                        | -                        | 600                   | 420                   |

### 8 Grants

Grants and gifts made during the period were as follows:

|                            | 2023/24       | 2022/23       |
|----------------------------|---------------|---------------|
| <b>UK Ministries</b>       | <b>83,503</b> | <b>65,051</b> |
|                            | <b>83,503</b> | <b>65,051</b> |
| <b>Overseas Ministries</b> | <b>3,150</b>  | <b>3,959</b>  |

## NOTES TO THE ACCOUNTS

|                     | 2023/24<br>No of<br>Individuals | 2022/23<br>No of<br>Individuals |
|---------------------|---------------------------------|---------------------------------|
| <b>Individuals</b>  |                                 |                                 |
| Compassion Ministry | 33                              | 55                              |
| Overseas Ministries | 2                               | 1                               |
| UK Ministries       | 10                              | 13                              |
|                     | <u>45</u>                       | <u>69</u>                       |

|                               |               |               |
|-------------------------------|---------------|---------------|
| <b>Total Grants and Gifts</b> | <b>86,653</b> | <b>69,010</b> |
|-------------------------------|---------------|---------------|

### 9 Taxation

Coastline Vineyard Church is a registered charity and is accordingly exempt from taxation on its charitable activities.

### 10 Staff Costs

Staff costs detail is shown in note 6 to these accounts

|  | 2023/24   | 2022/23   |
|--|-----------|-----------|
| The average number of persons employed by the charity during the period was: | <u>14</u> | <u>14</u> |
| No staff members earned in excess of £60,000                                 |           |           |

### 11 Transactions with trustees

None of the trustees received any fees for their services as Trustees. J Thomson and B Williams are Trustees and engaged in Ministry for the Church, for which employment costs of £94,694 were made during the year, this includes all employer costs. Included in this amount, employer pension contributions of £4,060 were made. These payments are permitted by section 7 of the charities governing document. Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

### 12 Transactions with related parties

The following is a summary of organisations and individuals, which are related to Coastline Vineyard together with details of the transactions made with them during the year. Vineyard Churches UK & Ireland (Charity No. 1099748) connects churches with common values and practices, providing spiritual guidance and oversight to Vineyard church leaders. We use the name Vineyard with their permission and aim to give them 5% of our voluntary unrestricted income to help support their work, this totalled £28,000. The charity received donations totalling £74,581 from related parties, including any related gift aid (related parties includes the trustees, any other members of key management and anyone closely connected to them). The Church paid invoices totalling £3,274 to Envista Branding, a company that employs Adam Baxter (Trustee). The company is considered competitive in the market for branded uniform and printed items.

### 13 Tangible fixed assets

|                              | Equipment     | Media         | IT<br>Equipment | Furniture<br>& Fittings | Venue<br>Improvements | Joy Café<br>Equipment | Total          |
|------------------------------|---------------|---------------|-----------------|-------------------------|-----------------------|-----------------------|----------------|
| <b>Cost</b>                  |               |               |                 |                         |                       |                       |                |
| As at 31st March 2023        | 60,717        | 10,639        | 14,772          | 15,542                  | 3,903                 | 2,168                 | 107,741        |
| Additions/Deletions          | 10,279        | 47            | 4,768           | 664                     | 3,552                 | 1897                  | 21,207         |
| <b>As at 31st March 2024</b> | <b>70,996</b> | <b>10,686</b> | <b>19,540</b>   | <b>16,206</b>           | <b>7,455</b>          | <b>4,065</b>          | <b>128,948</b> |
| <b>Depreciation</b>          |               |               |                 |                         |                       |                       |                |
| As at 31st March 2023        | 42,851        | 7014          | 10,594          | 10,555                  | 613                   | 1,396                 | 73,023         |
| Charge for period            | 6,137         | 2,987         | 2,603           | 2,476                   | 1,105                 | 542                   | 15,850         |
| <b>As at 31st March 2024</b> | <b>48,988</b> | <b>10,001</b> | <b>13,197</b>   | <b>13,031</b>           | <b>1,718</b>          | <b>1,938</b>          | <b>88,873</b>  |
| <b>Net Book Values</b>       |               |               |                 |                         |                       |                       |                |
| As at 31st March 2024        | <u>22,008</u> | <u>685</u>    | <u>6,343</u>    | <u>3,175</u>            | <u>5,737</u>          | <u>2,127</u>          | <u>40,075</u>  |

## NOTES TO THE ACCOUNTS

### Net Book Values As at 31st March 2023

|        |       |       |       |       |     |        |
|--------|-------|-------|-------|-------|-----|--------|
| 17,866 | 3,625 | 4,180 | 4,986 | 3,290 | 772 | 34,719 |
|--------|-------|-------|-------|-------|-----|--------|

### 14 Debtors

|             | 2023/24<br>£  | 2022/23<br>£  |
|-------------|---------------|---------------|
| Debtors     | 3,018         | 3,629         |
| Gift Aid    | 11,111        | 6,990         |
| Prepayments | 13,408        | 8,275         |
| Other       | 6,353         | 1,068         |
|             | <b>33,890</b> | <b>19,962</b> |

### 15 Creditors - Amounts falling due within one year

|                             | 2023/24<br>£  | 2022/23<br>£  |
|-----------------------------|---------------|---------------|
| Accrued Expenses            | 6,916         | 3,043         |
| Credit Card                 | 8,457         | 7,362         |
| National Insurance and PAYE | 7,490         | 6,157         |
| Pension provider            | 2,398         | 1,778         |
| Other Creditors             | 5,794         | 30            |
|                             | <b>31,055</b> | <b>18,370</b> |

### 16 Analysis of net assets between funds

|                                     | Fixed<br>Assets<br>£ | Current<br>Assets<br>£ | Current<br>liabilities<br>£ | Total<br>Funds<br>£ |
|-------------------------------------|----------------------|------------------------|-----------------------------|---------------------|
| Unrestricted funds (not designated) | 46,700               | 40,310                 | 14,130                      | <b>72,880</b>       |
| Unrestricted funds (designated)     | (2,219)              | 20,288                 | -                           | <b>18,069</b>       |
| Total Unrestricted Funds            | 44,481               | 60,598                 | 14,130                      | <b>90,949</b>       |
| Restricted funds                    | (4,406)              | 179,198                | 16,772                      | <b>158,020</b>      |
| <b>As at 31st March 2024</b>        | <b>40,075</b>        | <b>239,796</b>         | <b>30,902</b>               | <b>248,969</b>      |
| <b>As at 31st March 2023</b>        | <b>34,719</b>        | <b>146,671</b>         | <b>17,947</b>               | <b>163,443</b>      |

### 17 Restricted Funds

|                         | Balance<br>31 Mar 23 | Incoming       | Transfers     | Amounts<br>Expended | Balance<br>31 Mar 24 |
|-------------------------|----------------------|----------------|---------------|---------------------|----------------------|
| Building for the Future | 175                  | 128,873        | 20,000        | -                   | 149,048              |
| Community Trust         | 1,842                | 14,361         |               | 14,713              | 1,490                |
| Compassion /COVID-19    | 4,910                | 4,176          | (463)         | 4,751               | 3,872                |
| DTI gifts               | 1                    | 1,030          | 1,347         | 2,378               | -                    |
| Evangelism & Outreach   | 1,960                | 377            |               | 1,477               | 860                  |
| Fellowship              | 628                  | 1,488          |               | 2,089               | 27                   |
| Joy Café                | 16,375               | 117,240        | (1,891)       | 116,960             | 14,764               |
| Kids                    | 713                  | 1,206          | (566)         | 711                 | 642                  |
| Ministries              | 1,188                | 913            | (1,343)       | 520                 | 238                  |
| Youth                   | 4,981                | 680            | (884)         | 4,777               | -                    |
| Other                   | 13,541               | 17,084         | (3,044)       | 22,947              | 4,634                |
| <b>Totals</b>           | <b>46,312</b>        | <b>287,428</b> | <b>13,156</b> | <b>171,323</b>      | <b>175,575</b>       |

