

**Report of the Trustees and
Unaudited Financial Statements for the Period 30 December 2019 to 31 March 2021
for
Dover Vineyard Church CIO**

Swift Accountancy Limited
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Dover Vineyard Church CIO

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for the Period 30 December 2019 to 31 March 2021**

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Dover Vineyard Church CIO

Report of the Trustees for the Period 30 December 2019 to 31 March 2021

The trustees present their report with the financial statements of the charity for the period 30 December 2019 to 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Dover Vineyard Church is an evangelical church based in the port town of Dover. We are committed to bringing life to the town. Our vision is to see everything thrive and to be represented by a community of people that knows how loved and previous each one of them are. We are committed to the alleviation of poverty, especially that which affects children, and helping people to become all they were created to be.

Significant activities

- Regular meeting for Bible teaching and moral instruction.
- Regular community service, where possible under Government guidelines, engaging with local projects around neighbourhood restoration.
- Running gathering events to unite neighbourhoods.
- Offering support and assistance to individuals affected by COVID-19.
- Partnering with local organisations to support those affected by ongoing issues at the Port of Dover.

Public benefit

The Trustees have complied with their duty to have regard to the guidance on public benefit published by the Charities Commission on exercising their powers and duties.

Volunteers

The Church is grateful to all individuals and organizations who have contributed to the overall income and success of projects undertaken.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Gathering a community of love and support regardless of background, belief or class for mutual support and moral instruction.
- Giving pastoral care and support to those in crisis.
- Mobilizing volunteers to look out for neighbours affected by the COVID-19 pandemic and national lockdown.
- Gathering people for worship and community and communicating a message of hope to combat loneliness and isolation during the COVID-19 pandemic with Government guidelines.
- Delivering care packages and support to lorry drivers stranded on the M20 over Christmas.

FINANCIAL REVIEW

Financial position

The Church has achieved a surplus of £4,379 for the period. Donations have been the primary source of income for the charity. As physical Sunday meetings were unable to go ahead no rent costs have been incurred in the period, however this is expected to change in the next financial year as government restrictions are eased.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds un-necessarily.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governing by a CIO Foundation model, registered 30 December 2019.

Induction and training of new trustees

The original board of Trustees were selected from our sending Church, Ashford Vineyard Church (charity number 1156319). There are no provisions with the constitution for selection of Trustees other than by existing Trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COVID-19 has affected activities of the charity. The trustees have implemented appropriate safeguards to continue to operate within the guidelines set out by the Government.

Dover Vineyard Church CIO

**Report of the Trustees
for the Period 30 December 2019 to 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187148

Principal address

51 Priory Hill
Dover
Kent
CT17 0AD

Trustees

J G Brown (appointed 30.12.2019)
D J Brittain (appointed 30.12.2019)
L B Brittain (appointed 30.12.2019)
Y R Bryant (appointed 30.12.2019)
R M L Eason (appointed 30.12.2019)

Independent Examiner

Swift Accountancy Limited
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by order of the board of trustees on 30 July 2021 and signed on its behalf by:

D J Brittain - Trustee

**Independent Examiner's Report to the Trustees of
Dover Vineyard Church CIO**

Independent examiner's report to the trustees of Dover Vineyard Church CIO

I report to the charity trustees on my examination of the accounts of Dover Vineyard Church CIO (the Trust) for the period 30 December 2019 to 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Adam Clegg FCCA BSc (Hons)
Association of Chartered Certified Accountants
Swift Accountancy Limited
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

30 July 2021

Dover Vineyard Church CIO

**Statement of Financial Activities
for the Period 30 December 2019 to 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		19,103	1,077	20,180
 EXPENDITURE ON				
Charitable activities				
Charitable activities		15,611	190	15,801
 NET INCOME		<u>3,492</u>	<u>887</u>	<u>4,379</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>3,492</u></u>	<u><u>887</u></u>	<u><u>4,379</u></u>

The notes form part of these financial statements

Dover Vineyard Church CIO

Balance Sheet 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	4	1,269	-	1,269
CURRENT ASSETS				
Debtors	5	851	-	851
Cash at bank		1,909	887	2,796
		<u>2,760</u>	<u>887</u>	<u>3,647</u>
CREDITORS				
Amounts falling due within one year	6	(537)	-	(537)
		<u>2,223</u>	<u>887</u>	<u>3,110</u>
NET CURRENT ASSETS				
		<u>2,223</u>	<u>887</u>	<u>3,110</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>3,492</u>	<u>887</u>	<u>4,379</u>
NET ASSETS				
		<u>3,492</u>	<u>887</u>	<u>4,379</u>
FUNDS	7			
Unrestricted funds				3,492
Restricted funds				<u>887</u>
TOTAL FUNDS				<u>4,379</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 July 2021 and were signed on its behalf by:

D J Brittain - Trustee

R M L Eason - Trustee

Dover Vineyard Church CIO

Notes to the Financial Statements for the Period 30 December 2019 to 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' salaries	£ 4,521
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Two Trustees received gross remuneration totalling £4,521 for their roles as Senior Pastors. These payments are permitted under the CIO constitution and not connected to their position as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2021.

3. STAFF COSTS

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

Pastors	2
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No employees received emoluments in excess of £60,000.

Dover Vineyard Church CIO

Notes to the Financial Statements - continued
for the Period 30 December 2019 to 31 March 2021

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	2,159
DEPRECIATION	
Charge for year	890
NET BOOK VALUE	
At 31 March 2021	1,269

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Gift aid debtor	235
Other debtors	378
Prepayments	238
	851

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Taxation and social security	60
Other creditors	477
	537

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	3,492	3,492
Restricted funds		
Stranded Lorries	887	887
TOTAL FUNDS	4,379	4,379

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,103	(15,611)	3,492
Restricted funds			
Stranded Lorries	1,077	(190)	887
TOTAL FUNDS	20,180	(15,801)	4,379

Dover Vineyard Church CIO

**Notes to the Financial Statements - continued
for the Period 30 December 2019 to 31 March 2021**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2021.

Dover Vineyard Church CIO

**Detailed Statement of Financial Activities
for the Period 30 December 2019 to 31 March 2021**

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	17,975
Gift aid	2,205
	20,180
Total incoming resources	20,180

EXPENDITURE

Charitable activities

Trustees' salaries	4,521
Advertising	250
Sundries	87
Gifts and donations	2,818
Insurance	13
Repairs and maintenance	661
Resources	124
IT software and consumables	1,474
Printing and stationery	477
Travel and hospitality	2,150
Subscriptions	438
Staff training	1,348
Independent examination	475
Payroll fees	75
Computer equipment	890
	15,801
Total resources expended	15,801
Net income	<u><u>4,379</u></u>