

Dover Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

Dover Vineyard Church
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Dover Vineyard Church
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the 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 precious 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.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

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

ACHIEVEMENTS AND PERFORMANCE

Significant 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 continuation of the COVID-19 pandemic and national lockdowns.
- 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

Significant events

The Church has incoming resources amounting to £18,822 and achieved a deficit of £3,272 for the year. This is compared to £20,180 and a surplus of £4,379 in the previous period.

Donations have been the primary source of income for the charity and the aftermath of COVID has had an impact on the Church's performance.

At the reporting date the charity had total funds available of £1,107 (2021: £3,492). Of these, £220 (2021: £2,605) were unrestricted and £887 (2021: £887) were restricted.

Reserves

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 unnecessarily.

Going concern

The accounts are prepared on a going concern basis. The trustees are of the view that the level of reserves will support the charity going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of 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.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Dover Vineyard Church
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Dover Vineyard Church
Report of the Trustees Continued
For the year ended 31 March 2022

Charity registration number	1187148
Principal address	51 Priory Hill Dover Kent CT17 0AD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Dave Brittain
Laura Brittain
Amy Edwards
Paul Bothamley
Steven Bradford
Josh Brown
(Resigned: 10 September 2022)
Richard Mark Lloyd Eason
(Resigned: 10 September 2022)

Independent examiners	Swift Accountancy Limited Swift Farm, Sandy Lane Ashford Kent TN26 1JN
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Approved by the Board of Trustees and signed on its behalf by

.....	25 January 2023
Dave Brittain (Director)	

Dover Vineyard Church
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

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

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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)

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

25 January 2023

Dover Vineyard Church
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Charitable activities	2				
Church activities		18,822	-	18,822	20,180
Total		18,822	-	18,822	20,180
Expenditure on:					
Charitable activities	3/4				
Church activities		(22,094)	-	(22,094)	(15,801)
Total		(22,094)	-	(22,094)	(15,801)
Net income/expenditure		(3,272)	-	(3,272)	4,379
Reconciliation of funds					
Total funds brought forward		3,492	887	4,379	-
Total funds carried forward		220	887	1,107	4,379

Dover Vineyard Church
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	549	1,269
		549	1,269
Current assets			
Debtors	11	796	851
Cash at bank and in hand		1,130	2,794
		1,926	3,645
Creditors: amounts falling due within one year	12	(1,368)	(535)
Net current assets		558	3,110
Total assets less current liabilities		1,107	4,379
Net assets		1,107	4,379
The funds of the charity			
Restricted income funds	13	887	887
Unrestricted income funds	13	220	3,492
Total funds		1,107	4,379

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Dave Brittain
Trustee

25 January 2023

Dover Vineyard Church
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Dover Vineyard Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The accounts are prepared on a going concern basis. The trustees are of the view that the level of reserves will support the charity going forward.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the note to the financial statements.

Incoming resources

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.

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 been specified otherwise.

Resources expended

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.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment

33% Straight line

Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2022

2. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Church activities</i>		
Donations and gifts received	14,751	17,975
Gift aid received	4,071	2,205
	18,822	20,180
	18,822	20,180

3. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Church activities	21,172	15,251
Support costs	922	550
	22,094	15,801

4. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Church activities	22,094	15,801

5. Analysis of support costs

	2022	2021
	£	£
Governance costs	922	550

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2022

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	719	890
Accountancy fees	520	475
Trustees' remuneration	12,062	4,521
	<u>12,062</u>	<u>4,521</u>

7. Staff costs and emoluments

Total staff costs for the year ended 31 March 2022 were:

	2022	2021
	£	£
Salaries and wages	12,062	4,521
	<u>12,062</u>	<u>4,521</u>

	2022	2021
Senior Pastors	2	2
	<u>2</u>	<u>2</u>

8. Trustee remuneration and related party transactions

Two Trustees received gross remuneration totalling £12,062 (2021: £4,521) for their roles as Senior Pastors. These payments are permitted under the CIO constitution and not connected to their position as Trustees.

9. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Income and endowments from:			
Charitable activities	19,103	1,077	20,180
Total	<u>19,103</u>	<u>1,077</u>	<u>20,180</u>
Expenditure on:			
Charitable activities	(15,611)	(190)	(15,801)
Total	<u>(15,611)</u>	<u>(190)</u>	<u>(15,801)</u>
Net income	<u>3,492</u>	<u>887</u>	<u>4,379</u>
Total funds carried forward	<u>3,492</u>	<u>887</u>	<u>4,379</u>

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2022

10. Tangible fixed assets

Cost or valuation	Computer Equipment £
At 01 April 2021	2,159
At 31 March 2022	2,159
Depreciation	
At 01 April 2021	890
Charge for year	720
At 31 March 2022	1,610
Net book values	
At 31 March 2022	549
At 31 March 2021	1,269

11. Debtors

	2022 £	2021 £
Amounts due within one year:		
Trade debtors	-	235
Prepayments and accrued income	374	238
Other debtors	422	378
	796	851

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	848	60
Accruals and deferred income	520	475
	1,368	535

13. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
<i>General</i>				
General	3,492	18,822	(22,094)	220
	3,492	18,822	(22,094)	220

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Unrestricted Funds - Previous year

	Balance at 30/12/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	-	19,103	(15,611)	3,492
	<u>-</u>	<u>19,103</u>	<u>(15,611)</u>	<u>3,492</u>

Purpose of unrestricted Funds

General

The general fund is for church activities.

Restricted Funds

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
Stranded Lorries	887	-	-	887
	<u>887</u>	<u>-</u>	<u>-</u>	<u>887</u>

Restricted Funds - Previous year

	Balance at 30/12/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
Stranded Lorries	-	1,077	(190)	887
	<u>-</u>	<u>1,077</u>	<u>(190)</u>	<u>887</u>

Purpose of restricted funds

Stranded Lorries

To offer support to those affected by ongoing issues at the Port of Dover.

With the consent of donors the fund was closed in December 2022 and the remaining balance transferred to unrestricted funds.

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2022

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	549	(329)	220
Restricted funds			
Stranded Lorries	-	887	887
	549	558	1,107

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,269	2,223	3,492
Restricted funds			
Stranded Lorries	-	887	887
	1,269	3,110	4,379

Dover Vineyard Church
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Charitable activities		
Donations and gifts received	14,751	17,975
Gift aid received	4,071	2,205
	18,822	20,180
Total incoming resources	18,822	20,180
EXPENDITURE		
Charitable activities		
Trustee - wages & salaries	(12,062)	(4,521)
Depreciation - owned assets	(719)	(890)
Advertising	-	(250)
Catering and hospitality	(1,852)	(2,021)
Donations and gifts	(1,451)	(2,818)
CPD and training	(305)	(1,348)
Subscriptions	(610)	(438)
Sundry expenses	(646)	(87)
Insurance	(157)	(13)
Equipment and repairs	(379)	(661)
Travel and expenses	(1,892)	(129)
Post and stationery	(166)	(477)
IT computer and website	-	(1,474)
Resources	(469)	(124)
Telephone and internet	(176)	-
Room and rent hire	(288)	-
	(21,172)	(15,251)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(520)	(475)
Finance support	(402)	(75)
	(922)	(550)
Total resources expended	(22,094)	(15,801)
Net Expenditure	(3,272)	4,379