

Dover Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

Dover Vineyard Church
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Dover Vineyard Church
Report of the Trustees
For the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. 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.

Statement on public benefit

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 organisations 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 who are still affected by the aftermath of national lockdowns.
- Gathering people for worship and community and communicating a message of hope.
- Establishing The Beehive as a community hub in the town centre.

FINANCIAL REVIEW

Significant events

The Church has incoming resources amounting to £37,728 resulting in a surplus of £14,966 for the year. This is compared to £18,822 and achieved a deficit of £3,272 in the previous year.

At the reporting date the charity had total funds available of £16,073 (2022: £1,107). Of these, £369 (2021: £220) were unrestricted and £15,704 (2022: £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
Charity registration number	1187148
Principal address	51 Priory Hill Dover

Dover Vineyard Church
Report of the Trustees Continued
For the year ended 31 March 2023

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
(Appointed: 09 May 2022)
Paul Bothamley
(Appointed: 10 September 2022)
Steven Bradford
(Appointed: 10 September 2022)
Josh Brown
(Resigned: 10 September 2022)
Richard Mark Lloyd Eason
(Resigned: 10 September 2022)

Independent examiners

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

Approved by the Board of Trustees and signed on its behalf by

.....
Dave Brittain (Director)

29 January 2024

Dover Vineyard Church
Independent Examiners Report to the Trustees
For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

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) - 2670702

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

29 January 2024

Dover Vineyard Church
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Charitable activities	3				
Church activities		20,913	-	20,913	18,822
The Beehive		-	16,363	16,363	-
Investments	4				
Bank interest receivable		2	-	2	-
Total		20,915	16,363	37,278	18,822
Expenditure on:					
Charitable activities	5/6				
Church activities		(21,653)	-	(21,653)	(22,094)
The Beehive		-	(659)	(659)	-
Total		(21,653)	(659)	(22,312)	(22,094)
Transfers between funds		887	(887)	-	-
Net movement in funds		149	14,817	14,966	(3,272)
Reconciliation of funds					
Total funds brought forward		220	887	1,107	4,379
Total funds carried forward		369	15,704	16,073	1,107

Dover Vineyard Church
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	863	549
		863	549
Current assets			
Debtors	13	632	796
Cash at bank and in hand		16,033	1,130
		16,665	1,926
Creditors: amounts falling due within one year	14	(1,455)	(1,368)
Net current assets		15,210	558
Total assets less current liabilities		16,073	1,107
Net assets		16,073	1,107
The funds of the charity			
Restricted income funds	15	15,704	887
Unrestricted income funds	15	369	220
Total funds		16,073	1,107

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

Dave Brittain

Trustee

29 January 2024

Dover Vineyard Church
Notes to the Financial Statements
For the year ended 31 March 2023

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

20% 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 2023

2. Income from donations and legacies

Analysis of grants received

	2023	
	£	
Dover Outreach Centre	6,000	-
Saga	853	-
The Charities Trust	9,510	-
	16,363	-

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
<i>Church activities</i>				
Donations and gifts received	16,389	-	16,389	14,751
Gift aid received	4,524	-	4,524	4,071
	20,913	-	20,913	18,822
<i>The Beehive</i>				
Income from charitable activities	-	16,363	16,363	-
	20,913	16,363	37,276	18,822

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	2	-
	2	-

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Church activities	20,824	-	20,824	21,172
The Beehive	-	659	659	-
Support costs	829	-	829	922
	21,653	659	22,312	22,094

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2023

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Church activities	20,824	829	21,653	22,094
The Beehive	659	-	659	-
	21,483	829	22,312	22,094

7. Analysis of support costs

	2023	2022
	£	£
Church activities		
Finance	289	-
Governance costs	540	922
	829	922

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	(314)	719
Accountancy fees	540	520
Trustees' remuneration	12,659	12,062

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2023 were:

	2023	2022
	£	£
Salaries and wages	12,659	12,062
	12,659	12,062

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2023

	2023	2022
Senior Pastors	2	2
	<u>2</u>	<u>2</u>

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

Cost or valuation	Computer Equipment £
At 01 April 2022	2,159
At 31 March 2023	<u>2,159</u>
Depreciation	
At 01 April 2022	1,610
Charge for year	(314)
At 31 March 2023	<u>1,296</u>
Net book values	
At 31 March 2023	<u>863</u>
At 31 March 2022	<u>549</u>

During the year an adjustment has been made to restate depreciation on a 20% straight line basis.

13. Debtors

	2023 £	2022 £
Amounts due within one year:		
Trade debtors	344	-
Prepayments and accrued income	228	374
Other debtors	60	422
	<u>632</u>	<u>796</u>

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2023

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	610	-
Other creditors	305	848
Accruals and deferred income	540	520
	<u>1,455</u>	<u>1,368</u>

15. Movement in funds

Unrestricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
<i>General</i>					
General	220	20,915	(21,653)	887	369
	<u>220</u>	<u>20,915</u>	<u>(21,653)</u>	<u>887</u>	<u>369</u>

Unrestricted Funds - Previous year

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

Purpose of unrestricted Funds

General

The general fund is for church activities.

Restricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
Stranded Lorries	887	-	-	(887)	-
The Beehive	-	16,363	(659)	-	15,704
	<u>887</u>	<u>16,363</u>	<u>(659)</u>	<u>(887)</u>	<u>15,704</u>

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Restricted Funds - Previous year

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

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.

The Beehive

The Beehive is a secondhand clothing boutique that offers a personal shopping service to ladies who come in for clothing. Some ladies are referred to The Beehive by social services or GPs etc and will then be given clothes for free. The Beehive also runs life-skills groups from its property in Dover.

16. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	863	(494)	369
Restricted funds			
The Beehive	-	15,704	15,704
	863	15,210	16,073

Dover Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Previous year

	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

Dover Vineyard Church
Detailed Statement of Financial Activities
For the year ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENT		
Charitable activities		
Donations and gifts received (Church activities)	16,389	14,751
Gift aid received (Church activities)	4,524	4,071
Grants received (The Beehive)	16,363	-
	37,276	18,822
Investments		
Bank interest receivable	2	-
	2	-
Total incoming resources	37,278	18,822
EXPENDITURE		
Charitable activities		
Trustee - wages & salaries (Church activities)	(12,659)	(12,062)
Depreciation - owned assets (Church activities)	314	(719)
Catering and hospitality (Church activities)	(919)	(1,852)
Donations and gifts (Church activities)	(658)	(1,451)
CPD and training (Church activities)	-	(305)
Subscriptions (Church activities)	(587)	(610)
Sundry expenses (Church activities)	(743)	(646)
Insurance (Church activities)	(163)	(157)
Equipment and repairs (Church activities)	(870)	(379)
Travel and expenses (Church activities)	(2,049)	(1,892)
Post and stationery (Church activities)	(70)	(166)
IT computer and website (Church activities)	(740)	-
Resources (Church activities)	-	(469)
Telephone and internet (Church activities)	(210)	(176)
Room and rent hire (Church activities)	(1,470)	(288)
Professional fees (The Beehive)	(650)	-
Sundry expenses (The Beehive)	(9)	-
	(21,483)	(21,172)
SUPPORT COSTS		
Finance		
Finance (Church activities)	(289)	-
	(289)	-
Governance costs		
Accountancy fees (Church activities)	(540)	(520)
Finance support (Church activities)	-	(402)
	(540)	(922)
Total resources expended	(22,312)	(22,094)
Net Income	14,966	(3,272)