

ENFIELD VINEYARD

England & Wales - Charity number 1191391

Details

Status Registered

Legal form CIO

Registered 2020-09-21

Register [View on the Charity Commission register](#)

Contact

Address 32 Brigadier Hill
Enfield
EN2 0NQ

Phone 02083621800

Email admin@enfieldvineyardchurch.com

Website <https://enfieldvineyardchurch.com/>

Activities

Objects: 1.FOR PURPOSES OF CHRISTIAN WORSHIP, TO ADVANCE THE CHRISTIAN FAITH INCLUDING MISSIONARY ACTIVITIES IN THE UNITED KINGDOM AND OVERSEAS AND PROVIDE RELIEF TO THE POOR, SICK AND NEEDY2.TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH:2(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES WITH A CHRISTIAN EMPHASIS, INCLUDING PROVISION OF A YOUTH CENTRE, PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS IN LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: The charity activities are mainly in the Enfield area. The church is a centre of Christian worship and provides information and courses for people interested in learning more about God. It acts as a centre for community activities. It carries out a programme of meetings children and young people with a Christian emphasis.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Enfield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£265,523	£220,772	-	-
2024-03-31	£204,841	£221,846	-	-
2023-03-31	£187,290	£169,481	-	-
2022-04-05	£272,118	£243,318	-	-
2021-04-05	£0	£0	-	-

Trustees

Name	Role	Appointed
Chandru Dissanayeke	Chair	2021-09-20
Jamie Parnell		2022-11-21
Kate Turnpenny		2021-09-20
Robert Mammen		2023-03-20
Susanna Claire Blustin		2026-04-06
Wai Ling PENN		2021-02-09

ENFIELD VINEYARD

England & Wales - Charity number 1191391

Accounts

Enfield Vinyard Church (1191391)

Report and Accounts
Year ended 31 March 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Enfield Vinyard Church
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Chandru Dissanayeke Clare Theodoreson Robert Mammen Jamie Parnell Kate Turnpenny David Philip Cross Wai Ling Penn
Key Staff	Jamie & Bethany Parnell - Senior Pastors
Governing Document	CIO constitution dated 16 September 2020
Charity Registration Number	1191391
Principal Address	32 Brigadier Hill Enfield EN2 0NQ
Registered Office	32 Brigadier Hill Enfield EN2 0NQ
Independent Examiner	Sarah Crispin (ACA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Lloyds Bank plc Kingdom Bank Limited

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ENFIELD VINEYARD
(1191391)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2025

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its constitution. The objects of the charity, as set out in the governing document are:

1. For purposes of Christian worship, to advance the Christian faith including missionary activities in the United Kingdom and overseas and provide relief to the poor, sick and needy;
2. To advance in life and help young people, through
 - a) the provision of recreational and leisure time activities with a Christian emphasis, including provision of a youth centre, provided in the interest of social welfare, designed to improve their conditions in life; and
 - b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The trustees note that the Church is not a building, but a gathering of people whose lives have been changed by Jesus Christ, the Son of God. Enfield Vineyard; its trustees, pastors and members are committed to loving and serving Jesus Christ by caring for each other and being a blessing to the area in which they live.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Church Congregation:

Our congregation continues to grow with approximately 140 regular adults; with an average weekly attendance of approximately 100 adults and 40 children.

Life Groups are our midweek gatherings [made up of 6-10 people] that meet in homes across the local area. 60% of the congregations are currently actively part of a Life Group.

The Gym serves approximately 250 people a month; with 150 members and 100+ pay as you go users. Over 95% of our gym are from the local community i.e. non-church. It has been the teams joy to build friendships, pray for and share our faith with those who use our serves over the past year.

Growbaby continues to provided good quality new and second-hand baby clothes and equipment (for children aged 0-5 years), completely free of charge to anyone who needs it. Growbaby runs during term times, with the team seeing up to 15 clients per week.

Little Treasures is our baby and toddler group for under 5's and runs weekly during term times. The heart behind the group is to create a space where parents/carers and their children would feel valued, build friendships and have fun playing together. Our sessions are free in an attempt to make them accessible to everyone in our community. We continue to see over 70 families on a regular basis, including families from Growbaby and CAP services.

Christians Against Poverty (CAP)

We continue to offer CAP services through our partnership with Enfield Churches Debt Centre (ECDC); including regular Job Clubs, Life Skills and Money Coaching.

Hope & Healing

Hope & Healing was launched to help support people from our local community through professional counselling and therapy. Following an initial assessment, we offer up to six in-person or online sessions with one of our qualified and accredited counsellors.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We have regular hall hires who make use of our facilities throughout the week.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for operational decisions and day to day management of the charity has been delegated to a senior management team led by the Senior Pastor, Jamie Parnell. New trustees are recruited and appointed by the existing trustees, through a majority vote.

Financial Review

Income for 2025 is £265,522, which is a £73,151 increase on prior year. We have seen increases in the number of regular givers, as well as increases in the gym and hall hire income. The expenses are at the same level as last year at £220,772. As a result we have moved from a £28,697 deficit in 2024 to a £44,750 surplus in 2025. Net current assets are £241,554.

Reserves Policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £55,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £125,295 so the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approval

This report was approved by the trustees and signed on their behalf by:

CDissanayeke

[CDissanayeke \(Oct 6, 2025 10:34:16 GMT+1\)](#)

Chandru Dissanayeke

Date: Oct 6, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
Enfield Vinyard Church
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity's accounts carried out under section 145 of the 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 examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity 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.

Sarah Crispin
Sarah Crispin (Oct 14, 2025 15:39:06 GMT+1)

Sarah Crispin (ACA)
Institute of Chartered Accountants in England & Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 14, 2025

Enfield Vinyard Church
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	148,757	-	148,757	106,473
Charitable activities	4	37,848	18,044	55,892	40,373
Other trading activities	5	58,171	-	58,171	43,872
Investments	6	2,703	-	2,703	1,653
Total income and endowments		247,478	18,044	265,522	192,370
EXPENDITURE ON:					
Charitable activities	7	203,176	17,596	220,772	221,068
Total expenditure		203,176	17,596	220,772	221,068
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		44,302	448	44,750	(28,697)
Transfers between funds	17	-	-	-	-
		44,302	448	44,750	(28,697)
Other recognised gains/(losses):					
Net movement in funds		44,302	448	44,750	(28,697)
Reconciliation of funds:					
Total funds brought forward		189,359	7,444	196,804	225,501
Total funds carried forward	17	233,661	7,892	241,554	196,804

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-15 form part of these accounts.

Enfield Vinyard Church

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	9	68,460	-	68,460	68,777
		<u>68,460</u>	<u>-</u>	<u>68,460</u>	<u>68,777</u>
CURRENT ASSETS					
Stock	10	735	-	735	-
Debtors	11	3,022	-	3,022	3,046
Investments	12	51,580	-	51,580	50,000
Cash at bank and in hand	13	125,295	7,892	133,187	91,312
		<u>180,632</u>	<u>7,892</u>	<u>188,525</u>	<u>144,359</u>
CREDITORS: Amounts falling due within one year	14	(15,431)	-	(15,431)	(16,332)
		<u>165,202</u>	<u>7,892</u>	<u>173,094</u>	<u>128,027</u>
Net current assets / (liabilities)		<u>165,202</u>	<u>7,892</u>	<u>173,094</u>	<u>128,027</u>
Total assets less current liabilities		<u>233,661</u>	<u>7,892</u>	<u>241,554</u>	<u>196,804</u>
Net assets / (liabilities) excluding pension asset / (liability)		<u>233,661</u>	<u>7,892</u>	<u>241,554</u>	<u>196,804</u>
TOTAL NET ASSETS		<u>233,661</u>	<u>7,892</u>	<u>241,554</u>	<u>196,804</u>
FUND BALANCES					
Unrestricted Funds	17				
General funds		233,661	-	233,661	189,359
		<u>233,661</u>	<u>-</u>	<u>233,661</u>	<u>189,359</u>
Restricted Funds		-	7,892	7,892	7,444
		<u>233,661</u>	<u>7,892</u>	<u>241,554</u>	<u>196,804</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

C.Dissanayeke

CDissanayeke (Oct 6, 2025 10:34:16 GMT+1)

Chandru Dissanayeke

Date: Oct 6, 2025

Charity number: 1191391

The notes on page 8-15 form part of these accounts.

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2024, which are comparatives quoted in these accounts, have been restated using the accruals basis.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from gym users, children's groups, counselling service, the baby bank and CAP.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from hall hire.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Current asset investments are investments which a charity holds for resale or pending their sale and cash or cash equivalents with a maturity date of less than one year. This heading consists of cash on deposit with a notice period of 120 days which are held for investment purposes.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2025	2024
	£	£
Donations of cash and similar	112,544	88,595
Donations in kind (note 3a)	7,698	-
Government grants (note 3b)	4,600	-
Other grants receivable	-	-
Gift aid recoverable	23,914	17,878
	<u>148,757</u>	<u>106,473</u>

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

a	Donations in kind comprise:	2025	2024
		£	£
	Goods donated for:		
	Distribution to beneficiaries	7,698	-
		<u>7,698</u>	<u>-</u>
	Good donated not recorded for 2024		
b	Government grants comprise:	2025	2024
		£	£
	NHS Grant for the gym	4,600	
		<u>4,600</u>	<u>-</u>
4	Income from charitable activities	2025	2024
		£	£
	Gym	47,588	32,983
	Growbaby - Baby Bank	1,400	1,680
	CAP	4,346	5,220
	Counselling Service	1,705	280
	Children's and youthwork activities	853	210
		<u>55,892</u>	<u>40,373</u>
5	Income from other trading activities	2025	2024
		£	£
	Hall Hire	58,171	43,872
		<u>58,171</u>	<u>43,872</u>
6	Investment income	2025	2024
		£	£
	Bank interest	2,703	1,653
		<u>2,703</u>	<u>1,653</u>
7	Charitable expenditure	2025	2024
		£	£
a	Costs incurred directly on specific activities		
	Employment costs	117,919	120,797
	Furnishings & building improvements	12,239	30,853
	Church activities	3,116	2,363
	Gym and café	4,230	10,436
	CAP project	8,632	6,848
	Supplies & Consumables	4,731	1,864
	Children and youth	7,271	3,590
	Growbaby donations in kind expense	6,963	-
		<u>165,100</u>	<u>176,750</u>
	Grants payable (note 7c)	10,479	7,011
		<u>175,579</u>	<u>183,761</u>
b	Costs incurred on support & administration		
	Governance costs		
	Independent examiner's fee	3,060	1,722
		<u>3,060</u>	<u>1,722</u>
	Repairs, maintenance and equipment	6,824	7,726
	Utilities	20,305	11,637
	Insurance & maintenance contracts	5,670	6,917
	Subscriptions and bank charges	6,524	5,123
	Administration, office and support costs	1,243	2,475
	Depreciation of tangible fixed assets	1,568	1,707
		<u>45,193</u>	<u>37,307</u>
	Total expenditure	<u>220,772</u>	<u>221,068</u>

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

The fee payable to the independent examiner for preparing and examining the accounts was £3,540 (2023: £1,200); in addition the charity paid £1,376 (2024: £1,165) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	2,175		2,175
Grants for the relief of poverty	7,340	964	8,304
Grants for education, including ministry training			-
	<u>9,515</u>	<u>964</u>	<u>10,479</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	1,700	782	2,482
Grants for the relief of poverty	3,840		3,840
Grants for education, including ministry training		689	689
	<u>5,540</u>	<u>1,471</u>	<u>7,011</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Just Earth	1,920	1,920
5000 plus	5,420	1,920
Chase Family Church		1,000
New River Church	1,200	
Grants to institutions for less than £1,000 each	975	700
	<u>9,515</u>	<u>5,540</u>

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 7 (2024: 7). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
Jamie Parnell	41,600		1,248	42,848
Key management connected to trustees:				
Megan Mariou	15,434		463	15,897
				<u>58,745</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Jamie Parnell	40,000		1,200	41,200
Key management connected to trustees:				
Megan Mariou	14,840		445	15,285
				<u>56,485</u>

Jamie Parnell served as a church leader and received the above payments for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible fixed assets

	Freehold Property £	Leasehold Improvements £	Fixtures, fittings and equipment £	Vehicles £	Total 2025 £
Cost					
At 1 April 2024	66,235	-	2,543	-	68,777
Additions	-	-	1,250	-	1,250
Gains / (losses) on revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2025	<u>66,235</u>	<u>-</u>	<u>3,793</u>	<u>-</u>	<u>70,027</u>
Accumulated depreciation					
At 1 April 2024	-	-	-	-	-
Charge for the year	-	-	1,568	-	1,568
Eliminated on disposal	-	-	-	-	-
At 31 March 2025	<u>-</u>	<u>-</u>	<u>1,568</u>	<u>-</u>	<u>1,568</u>
Net book value					
At 31 March 2025	<u>66,235</u>	<u>-</u>	<u>2,225</u>	<u>-</u>	<u>68,460</u>
At 31 March 2024	<u>66,235</u>	<u>-</u>	<u>2,543</u>	<u>-</u>	<u>68,777</u>

10 Stock

	2025 £	2024 £
Donated goods		
For distribution to beneficiaries	735	-
	<u>735</u>	<u>-</u>
Stock not recorded in 2024		-

11 Debtors

	2025 £	2024 £
Falling due within one year:		
Gift aid recoverable	1,943	2,213
Prepayments and accrued income	1,080	833
	<u>3,022</u>	<u>3,046</u>

12 Current asset investments

	2025 £	2024 £
Cash equivalent deposits	51,580	50,000
	<u>51,580</u>	<u>50,000</u>

13 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	80,143	39,345
Notice deposits (with a term of three months or less)	53,045	51,967
	<u>133,187</u>	<u>91,312</u>

14 Creditors: liabilities falling due within one year

	2025 £	2024 £
Accruals	3,993	2,234
Deferred income	11,438	14,098
	<u>15,431</u>	<u>16,332</u>

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

Deferred income comprises the following:

	2025 £	2024 £
Balance at the beginning of the reporting period	14,098	
Amount released to income	(14,098)	-
Amount deferred in year	11,438	14,098
Balance at the end of the reporting period	11,438	14,098

The income deferred at the period end will be released to income over the following periods:

Within one year	11,438	14,098
After one year	-	0
	11,438	14,098

Deferred income is for hall hire funds received for hire dates in the following financial year.

16 Pension commitments

During the year employer's pension contributions totalling £6,272 (2024: £6,646) were payable to defined contribution personal pension schemes. Pension contributions were owing at the balance sheet date were £453 (2023: £554).

17 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>	-	-	-	-	-	-
<i>General Unrestricted Funds</i>	189,359	247,478	(203,176)	-	-	233,661
Total Unrestricted Funds	189,359	247,478	(203,176)	-	-	233,661
<i>Restricted Funds</i>						
Growbaby	1,779	9,098	(8,314)	-	-	2,562
CAP	5,666	4,346	(8,632)	-	-	1,380
NHS Grant for the Gym	-	4,600	(650)	-	-	3,950
	7,444	18,044	(17,596)	-	-	7,892
Aggregate of funds	196,804	265,522	(220,772)	-	-	241,554

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2025 £
Tangible fixed assets	68,460	-	-	68,460
Stock	735	-	-	735
Debtors	3,022	-	-	3,022
Investments held as current assets	51,580	-	-	51,580
Cash at bank and in hand	125,295	-	7,892	133,187
Creditors falling due within one year	(15,431)	-	-	(15,431)
	233,661	-	7,892	241,554

Enfield Vinyard Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>	-	-	-	-	-	-
<i>General Unrestricted Funds</i>	223,866	178,177	(212,684)	-	-	189,359
Total Unrestricted Funds	223,866	178,177	(212,684)	-	-	189,359
<i>Restricted Funds</i>						
Growbaby	1,156	1,680	(1,056)	-	-	1,779
CAP	-	12,514	(6,848)	-	-	5,666
Grant for youth evangelism	480	-	(480)	-	-	(0)
	1,635	14,194	(8,384)	-	-	7,444
Aggregate of funds	225,501	192,370	(221,068)	-	-	196,804

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	68,777	-	-	68,777
Stock	-	-	-	-
Debtors	3,046	-	-	3,046
Investments held as current assets	50,000	-	-	50,000
Cash at bank and in hand	83,868	-	7,444	91,312
Creditors falling due within one year	(16,332)	-	-	(16,332)
	189,359	-	7,444	196,804

GrowBaby is a project that supports families across Enfield by providing good quality new and second-hand clothes and equipment for children ages 0 - 5 years.

The CAP Fund represents support towards the Christians Against Poverty project. In 2024 a grant of £11,664 was received from a charity which closed and specified their grant was to be used for Enfield CAP.

The grant from the Archbishop's Council was used for youth evangelism projects.

18 Transactions with related parties

During the year the charity:

- a) received donations totalling £38,979 (2024: £29,330) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2024: £nil) were paid to, or for, the trustees.

Enfield Vinyard Church
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>				
	General	Designated	Restricted	Total	General	Designated	Restricted	Total	
	2025	2025	2025	2025	2024	2024	2024	2024	
	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations	3	148,757		148,757	106,473			106,473	
Charitable activities	4	37,848	18,044	55,892	26,179		14,194	40,373	
Other trading activities	5	58,171		58,171	43,872			43,872	
Investments	6	2,703		2,703	1,653			1,653	
Other income	7	-		-	-			-	
Total income and endowments		247,478	-	18,044	265,522	178,177	-	14,194	192,370
EXPENDITURE ON:									
Charitable activities:	7	203,176		17,596	220,772	212,684		8,384	221,068
Raising funds	8	-		-	-	-		-	
Other		-		-	-	-		-	
Total Expenditure		203,176	-	17,596	220,772	212,684	-	8,384	221,068
Net gains/(losses) on investments		-		-	-	-		-	
Net income/(expenditure)		44,302	-	448	44,750	(34,507)	-	5,809	(28,697)
Transfers between funds	17	-	-	-	-	-	-	-	-
		44,302	-	448	44,750	(34,507)	-	5,809	(28,697)
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets				-				-	
Actuarial gains/(losses) on defined benefit pension schemes	16			-				-	
Other gains/(losses)				-				-	
Net movement in funds		44,302	-	448	44,750	(34,507)	-	5,809	(28,697)
Reconciliation of funds:									
Total funds brought forward		189,359	-	7,444	196,804	223,866	-	1,635	225,501
Total funds carried forward	17	233,661	-	7,892	241,554	189,359	-	7,444	196,804

ENFIELD VINEYARD

England & Wales - Charity number 1191391

Accounts

Enfield Vineyard

Report and Accounts

Year ended 31 March 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENFIELD VINEYARD
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

ADDRESS FOR CORRESPONDENCE	32 Brigadier Hill Enfield EN2 0NQ
GOVERNING DOCUMENT	CIO constitution dated 16 September 2020
CHARITY REGISTRATION NUMBER	1191391
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	David Cross Chandru Dissanayeke Wai-Ling Penn Robert Mammen Clare Theodoreson Kate Turnpenny Jamie Parnell
BANKERS	Lloyds Bank plc Kingdom Bank Limited
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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ENFIELD VINEYARD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its constitution. The objects of the charity, as set out in the governing document are:

- 1) For purposes of Christian worship, to advance the Christian faith including missionary activities in the United Kingdom and overseas and provide relief to the poor, sick and needy;
- 2) To advance in life and help young people through
 - a) the provision of recreational and leisure time activities with a Christian emphasis, including provision of a youth centre, provided in the interest of social welfare, designed to improve their conditions in life; and
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The trustees note that the Church is not a building, but a gathering of people whose lives have been changed by Jesus Christ, the Son of God. Enfield Vineyard; its trustees, pastors and members are committed to loving and serving Jesus Christ by caring for each other and being a blessing to the area in which they live.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Church Congregation

Our congregation continues to grow with approximately 110 regular adults; with an average weekly attendance of approximately 90 adults and 25 children.

Life Groups are our midweek gatherings [made up of 6-10 people] that meet in homes across the local area. 70% of the congregations are currently part of a Life Group.

The Gym serves approximately 250 people a month; with 137 members and 111 pay as you go users. Over 95% of our gym are from the local community i.e. non-church.

It has been the team's joy to build friendships, pray for and share our faith with those who use our services over the past year.

Growbaby continues to provide good quality new and second-hand baby clothes and equipment (for children aged 0-5 years), completely free of charge to anyone who needs it. Growbaby runs during term times, with the team seeing up to 15 clients per week.

Little Treasures is our baby and toddler group for under 5's and runs weekly during term times. The heart behind the group is to create a space where parents/carers and their children would feel valued, build friendships and have fun playing together. Our sessions are free in an attempt to make them accessible to everyone in our community. We continue to see over 70 families on a regular basis, including families from Growbaby and CAP.

Christians Against Poverty (CAP)

We continue to partner with CAP through our Debt Centre and this year we have seen 5 clients become debt free. Alongside the debt centre we offer Job Club for those seeking to gain the skills and confidence they need to get back into work and we have launched Life Skills; an eight session course which offers practical activities and informal discussions on money saving techniques, cooking on a budget, healthy living and making your money go further.

Hope & Healing

In December 2023 we launched Hope & Healing; a counselling and therapy service intended to support people from our local community. Following an initial assessment, we offer up to six in-person or online sessions with one of our qualified and accredited counsellors. We have been able to offer the service to 6 clients since launching.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We have regular hall hirers who make use of our facilities throughout the week.

Financial review

Income increased by £17,600 across the year to £204,800. Expenditure increased by £52,400 to £221,800. This resulted in a deficit of £17,000. The charity ended the year with a cash balance of £141,300 of which £133,900 is unrestricted and can be used for any purpose.

Reserves policy

The trustees have determined that the charity should aim to hold the equivalent of 3 months' unrestricted expenditure (approx. £55,000) in reserves, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £133,900 and the charity is currently complying with its reserves policy.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for operational decisions and day to day management of the charity has been delegated to a senior management team led by the Senior Pastor, Jamie Parnell. New trustees are recruited and appointed by the existing trustees, through a majority vote.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

C. Dissanayake

[C.Dissanayake \(Sep 2, 2024 05:56 GMT+1\)](#)

Chandru Dissanayake

Date: Sep 2, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENFIELD VINEYARD

I report to the trustees on my examination of the accounts of Enfield Vineyard ('the charity') for the year ended 31 March 2024 on pages 6 to 9 following.

Responsibilities and basis of report

As the trustees of the charity 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

J. Young
J. Young (Sep 2, 2024 08:49 GMT+1)

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Sep 2, 2024

ENFIELD VINEYARD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		76,931	-	-	76,931	63,604
Gift aid receipts		17,083	-	-	17,083	14,824
Other grants		-	-	11,664	11,664	30,800
Charitable activities - gym (including café)		32,150	-	-	32,150	7,261
Charitable activities - other		4,860	-	2,530	7,389	1,735
Income from letting of facilities		57,970	-	-	57,970	28,751
Interest		1,653	-	-	1,653	297
Insurance claim		-	-	-	-	38,918
		<u>190,647</u>	<u>-</u>	<u>14,194</u>	<u>204,841</u>	<u>186,190</u>
Capital and similar receipts						
Loan repayments		-	-	-	-	1,100
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100</u>
Total receipts		<u>190,647</u>	<u>-</u>	<u>14,194</u>	<u>204,841</u>	<u>187,290</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	206,931	-	7,904	214,835	163,993
Grants paid in relation to charitable activities undertaken by others	3	6,531	-	480	7,011	5,487
Total payments		<u>213,461</u>	<u>-</u>	<u>8,384</u>	<u>221,846</u>	<u>169,481</u>
Net of receipts / (payments) before transfers		(22,814)	-	5,809	(17,005)	17,810
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>(22,814)</u>	<u>-</u>	<u>5,809</u>	<u>(17,005)</u>	<u>17,810</u>
Cash funds as at last year end		156,682	-	1,635	158,317	140,507
Cash funds at this year end	A	<u>133,867</u>	<u>-</u>	<u>7,445</u>	<u>141,312</u>	<u>158,317</u>

The notes on pages 8 - 9 form part of these accounts.

ENFIELD VINEYARD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Unrestricted Funds</u>			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	31,900	-	7,445	39,345	58,003
Notice deposits	101,967	-	-	101,967	100,314
	<u>133,867</u>	<u>-</u>	<u>7,445</u>	<u>141,312</u>	<u>158,317</u>
B Other monetary assets					
Gift aid due to charity	2,213	-	-	2,213	1,419
	<u>2,213</u>	<u>-</u>	<u>-</u>	<u>2,213</u>	<u>1,419</u>
C Liabilities					
Falling due within one year:					
Pension due	554	-	-	554	554
Fee for Independent Examination	1,680	-	-	1,680	1,590
Deferred income [prepaid hall hire]	14,098	-	-	14,098	-
	<u>16,332</u>	<u>-</u>	<u>-</u>	<u>16,332</u>	<u>2,144</u>
D Assets retained for charity's own use					
				Value 2024 £	Value 2023 £
Church buildings				3,513,600	3,033,720
Contents and equipment				188,414	224,801
				<u>3,702,014</u>	<u>3,258,521</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by C. Dissanayeke date Sep 2, 2024
C.Dissanayeke (Sep 2, 2024 05:56 GMT+1)
 Chandru Dissanayeke

The notes on pages 8 - 9 form part of these accounts.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs	120,797	-	-	120,797	107,530
Furnishings & building improvements	30,853	-	-	30,853	4,708
Church activities	2,363	-	-	2,363	4,137
Gym and café	13,011	-	-	13,011	8,222
CAP project	-	-	6,848	6,848	7,981
Repairs, maintenance and equipment	7,726	-	-	7,726	7,499
Utilities	11,637	-	-	11,637	3,160
Insurance & maintenance contracts	6,917	-	-	6,917	4,734
Subscriptions and bank charges	5,123	-	-	5,123	5,194
Catering	1,864	-	-	1,864	1,327
Children and youth	2,533	-	1,056	3,590	3,188
Governance	1,632	-	-	1,632	2,760
Administration, office and support costs	2,475	-	-	2,475	2,911
Professional and legal fees	-	-	-	-	640
	<u>206,931</u>	<u>-</u>	<u>7,904</u>	<u>214,835</u>	<u>163,993</u>

3 Grants and gifts paid to others

Organisations:					
Just Earth	1,920	-	-	1,920	1,920
5000 plus	1,920	-	-	1,920	1,920
Chase Family Church	1,000	-	-	1,000	-
Organisations < £1,000	220	-	480	700	-
Individuals	1,471	-	-	1,471	1,647
	<u>6,531</u>	<u>-</u>	<u>480</u>	<u>7,011</u>	<u>5,487</u>

4 Transactions with related parties

Jamie Parnell, a trustee, served as a church leader and was paid a gross salary of £40,000 [2023: £34,533] for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

A relative of David Cross, a trustee, served as the youth and family leader and was paid a gross salary of £14,840 [2023: £17,932] for serving in that capacity; these payments are permitted by the charity's governing document.

No payments were made to any other trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

5 Movement of funds	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	156,682	190,647	(213,461)	-	133,867
Designated funds	-	-	-	-	-
	<u>156,682</u>	<u>190,647</u>	<u>(213,461)</u>	<u>-</u>	<u>133,867</u>
Restricted funds					
GrowBaby	1,156	1,680	(1,056)	-	1,779
CAP fund	-	12,514	(6,848)	-	5,666
Grant for youth evangelism	480	-	(480)	-	-
	<u>1,635</u>	<u>14,194</u>	<u>(8,384)</u>	<u>-</u>	<u>7,445</u>
Total funds	<u>158,317</u>	<u>204,841</u>	<u>(221,846)</u>	<u>-</u>	<u>141,312</u>

GrowBaby is a project that supports families across Enfield by providing good quality new and second-hand clothes and equipment for children ages 0 - 5 years.

The CAP Fund represents support towards the Christians Against Poverty project. A grant of £11,664 was received from a charity which closed and specified their grant was to be used for Enfield CAP.

The grant from the Archbishop's Council was used for youth evangelism projects.

ENFIELD VINEYARD

England & Wales - Charity number 1191391

Accounts

Enfield Vineyard

Report and Accounts

Year ended 31 March 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENFIELD VINEYARD
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

ADDRESS FOR CORRESPONDENCE	32 Brigadier Hill Enfield EN2 0NQ
GOVERNING DOCUMENT	CIO constitution dated 16 September 2020
CHARITY REGISTRATION NUMBER	1191391
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	David Cross Chandru Dissanayeke Jeremy Lindley (resigned March 2023) Wai-Ling Penn Robert Mammen (appointed March 2023) Mark Sharman (resigned March 2023) Clare Theodoreson (appointed March 2023) Kate Turnpenny Jamie Parnell (appointed November 2022)
BANKERS	Lloyds Bank plc Kingdom Bank Limited
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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ENFIELD VINEYARD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2023.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- 1) For purposes of Christian worship, to advance the Christian faith including missionary activities in the United Kingdom and overseas and provide relief to the poor, sick and needy;
- 2) To advance in life and help young people through (a) the provision of recreational and leisure time activities with a Christian emphasis, including provision of a youth centre, provided in the interest of social welfare, designed to improve their conditions in life; and (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The trustees note that the Church is not a building, but a gathering of people whose lives have been changed by Jesus Christ, the Son of God. Enfield Vineyard; its trustees, pastors and members are committed to loving and serving Jesus Christ by caring for each other and being a blessing to the area in which they live.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Buildings

On 4 June 2022, a blocked sewage pipe in the street backed up into our building, flooding our entire ground floor; including the gym, lower hall and Growbaby facilities. This resulted in a 7 month closure of these spaces while the repair work was carried out. All damage and repairs were covered by our insurance, and work was completed on 21 December 2022.

Church Congregation

Our Sunday services continued as usual, with gatherings taking place on the first floor of our building. Our congregation has grown to around 90 regular adults, with an average weekly attendance of approximately 70 adults and 20 children.

Our midweek Life Groups have continued to expand, with 2 new groups and 80% of the congregation in attendance.

The Gym reopened on 9 January 2023, where we welcomed back 128 users (56 monthly members and 65 pay as you go users.) Since then we have grown to 64 members, with 90% of users coming from the local community i.e. non-church.

Growbaby reopened in January 2023, although the team continued with emergency appointments during the closure. Growbaby continues to provide good quality new and second-hand baby clothes and equipment (for children aged 0-5 years), completely free of charge to anyone who needs it. Growbaby runs during term times, with the team seeing up to 15 clients per week.

Little Treasures is our baby and toddler group for under 5's and runs weekly during term times. The heart behind the group is to create a space where parents/carers and their children would feel valued, build friendships and have fun playing together. Our sessions are free in an attempt to make them accessible to everyone in our community. We continue to see over 70 families on a regular basis, including families from Growbaby and CAP.

Christians Against Poverty (CAP)

The Debt Centre has seen 34 clients since opening in June 2021. This year we have seen 2 clients become debt free; with one client attending Tastebuds (a course exploring the Christian Faith) and attending Sunday services.

Job Club took place in August 2022, with 10 clients in attendance. The team is led by our CAP worker with the assistance of 2 trained Job Coaches and 4 volunteers.

We have regular hall hires who make use of our facilities throughout the week. During the closure, hirers were relocated to the Upper Hall where possible.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income decreased by £80,500, to £187,300, and expenditure decreased by £9,800, to £169,500. As a result the cash held by the charity increased by £17,800, to £158,300, of which £156,700 is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold the equivalent of 3 months' unrestricted expenditure (approx. £45,000) in reserves, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £156,700 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for operational decisions and day to day management of the charity has been delegated to a senior management team led by the Senior Pastor, Jamie Parnell. New trustees are recruited and appointed by the existing trustees, through a majority vote.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Chandru Dissanayake

Date: 02 October 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENFIELD VINEYARD

I report to the trustees on my examination of the accounts of Enfield Vineyard ('the charity') for the year ended 31 March 2023 on pages 6 to 9 following.

Responsibilities and basis of report

As the trustees of the charity 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 06 October 2023

ENFIELD VINEYARD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds		Restricted Funds	Total 2023	Total 2022
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		63,604	-	-	63,604	68,114
Gift aid receipts		14,824	-	-	14,824	16,351
Other grants		30,000	-	800	30,800	130,000
Income from charitable activities		7,375	-	1,621	8,996	7,910
Income from letting of facilities		28,751	-	-	28,751	44,282
Investment income		297	-	-	297	362
Insurance claim		38,918	-	-	38,918	-
		<u>183,770</u>	<u>-</u>	<u>2,421</u>	<u>186,190</u>	<u>267,019</u>
Capital and similar receipts						
Loan repayments		1,100	-	-	1,100	800
		<u>1,100</u>	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>800</u>
Total receipts		<u><u>184,870</u></u>	<u><u>-</u></u>	<u><u>2,421</u></u>	<u><u>187,290</u></u>	<u><u>267,819</u></u>
Payments						
Payments in relation to charitable activities undertaken directly	2	154,633	-	9,360	163,993	174,917
Grants paid in relation to charitable activities undertaken by others	3	5,487	-	-	5,487	4,411
Total payments		<u><u>160,120</u></u>	<u><u>-</u></u>	<u><u>9,360</u></u>	<u><u>169,481</u></u>	<u><u>179,328</u></u>
Net of receipts / (payments) before transfers		24,749	-	(6,940)	17,810	88,492
Transfers between funds	6	(102)	-	102	-	-
Net movement in funds		<u><u>24,647</u></u>	<u><u>-</u></u>	<u><u>(6,838)</u></u>	<u><u>17,810</u></u>	<u><u>88,492</u></u>
Cash funds as at last year end		132,034	-	8,473	140,507	52,016
Cash funds at this year end	A	<u><u>156,682</u></u>	<u><u>-</u></u>	<u><u>1,635</u></u>	<u><u>158,317</u></u>	<u><u>140,507</u></u>

The notes on pages 8 - 9 form part of these accounts.

ENFIELD VINEYARD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted Funds		Restricted funds £	Total 2023 £	Total 2022 £
	General funds £	Designated funds £			
A Cash funds					
Cash at bank with immediate access	56,367	-	1,635	58,003	115,490
Notice deposits	100,314	-	-	100,314	25,018
	<u>156,682</u>	<u>-</u>	<u>1,635</u>	<u>158,317</u>	<u>140,507</u>
B Other monetary assets					
Gift aid due to charity	1,419	-	-	1,419	1,152
Other debtors	-	-	-	-	1,100
	<u>1,419</u>	<u>-</u>	<u>-</u>	<u>1,419</u>	<u>2,252</u>
C Liabilities					
Falling due within one year:					
Pension due	554	-	-	554	933
Fee for Independent Examination	1,590	-	-	1,590	2,760
	<u>2,144</u>	<u>-</u>	<u>-</u>	<u>2,144</u>	<u>3,693</u>
D Assets retained for charity's own use					
				Value 2023 £	
Church buildings				3,033,720	
Contents and equipment				224,801	
				<u>3,258,521</u>	

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by Chandru Dissanayeke date 02 October 2023

The notes on pages 8 - 9 form part of these accounts.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year the charity's income exceeded £250,000 and the charity was obliged to prepare its accounts on an accruals basis using the Charities SORP. As the charity's income is now less than £250,000, it has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 6 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

		<u>Unrestricted Funds</u>		Restricted	Total	Total
		General	Designated	Funds	2023	2022
		funds	funds	Funds	£	£
		£	£	£	£	£
2	Payments in relation to charitable activities undertaken directly					
	Employment costs	107,530	-	-	107,530	107,188
	Furnishings & building improvements	4,708	-	-	4,708	6,268
	Church activities	3,817	-	8,542	12,359	14,867
	CAP project	7,836	-	145	7,981	9,985
	Repairs, maintenance and equipment	7,499	-	-	7,499	8,900
	Utilities	3,160	-	-	3,160	6,967
	Insurance & maintenance contracts	4,734	-	-	4,734	1,100
	Subscriptions and bank charges	5,194	-	-	5,194	5,039
	Catering	1,327	-	-	1,327	893
	Children and youth	2,514	-	674	3,188	3,331
	Governance	2,760	-	-	2,760	1,100
	Administration, office and support costs	2,911	-	-	2,911	4,925
	Professional and legal fees	640	-	-	640	4,263
	Other costs	-	-	-	-	90
		<u>154,633</u>	<u>-</u>	<u>9,360</u>	<u>163,993</u>	<u>174,917</u>

3 Grants and gifts paid to others

Organisations:						
	Just Earth	1,920	-	-	1,920	1,920
	5000 plus	1,920	-	-	1,920	1,920
	Individuals	1,647	-	-	1,647	571
		<u>5,487</u>	<u>-</u>	<u>-</u>	<u>5,487</u>	<u>4,411</u>

4 Transactions with related parties

Jamie Parnell, a trustee, served as a church leader and was paid £34,533 for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

No payments were made to any other trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

In addition the charity incurred expenditure totalling £XX (2018: £XX) in respect of the provision of accommodation (which is customary for ministers) to [name of trustee / key management], who is a [trustee / member of key management] so that they could better perform their duties.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

5 Acting as agent

During the year, the charity acted as agent for a registered charity which organised events held at the church. The income was received as agent; the receipts totalling 1,827, and the subsequent payments, are excluded from the Receipts and Payments account.

6 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	132,034	184,870	(160,120)	(102)	156,682
	<u>132,034</u>	<u>184,870</u>	<u>(160,120)</u>	<u>(102)</u>	<u>156,682</u>
Restricted funds					
GrowBaby	353	1,476	(674)	-	1,156
CAP fund	-	145	(145)	-	-
Grant for youth evangelism	-	800	(320)	-	480
Gym Fund	8,120	-	(8,222)	102	-
	<u>8,473</u>	<u>2,421</u>	<u>(9,360)</u>	<u>102</u>	<u>1,635</u>
Total funds	<u>140,507</u>	<u>187,290</u>	<u>(169,481)</u>	<u>-</u>	<u>158,317</u>

GrowBaby is a project that supports families across Enfield by providing good quality new and second-hand clothes and equipment for children ages 0 - 5 years.

The CAP Fund represents support towards the Christians Against Poverty project.

The £800 grant from the Archbishop's Council is to be used for youth evangelism.

The Gym Fund represents grant funding towards capital expenditure and running costs for the creation of a community gym at the church building.

7 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2022 £	2021 £
Previously reported reserves, at 31 March	2,940,483	2,911,683
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(2,797,280)	(2,849,759)
Exclusion of previously included debtors and stock	(6,389)	(13,769)
Exclusion of previously included creditors	3,693	3,861
Re-stated reserves, at 31 March	<u>140,507</u>	<u>52,016</u>

Reconciliation of results

	2022 £
Previously reported results	28,800
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	52,479
Excluded movements in debtors and stock resulting in the recognition of more / (less) income	7,381
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(168)
Re-stated results	<u>88,491</u>

ENFIELD VINEYARD

England & Wales - Charity number 1191391

Accounts

Enfield Vineyard

Report and Accounts
Year ended 31 March 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENFIELD VINEYARD
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Trustees

David Cross
Chandru Dissanayake (appointed 20 September 2021)
Peter Langley (resigned 6 December 2021)
Jeremy Lindley
Wai-Ling Penn
Mark Sharman
Kate Turnpenny (appointed 20 September 2021)
Jamie Parnell (appointed 21 November 2022)

Governing Document CIO constitution dated 16 September 2020

Charity Registration Number 1191391

Principal Address

32 Brigadier Hill
Enfield
EN2 0NQ

Independent Examiner

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-17
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ENFIELD VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- 1) For purposes of Christian worship, to advance the Christian faith including missionary activities in the United Kingdom and overseas and provide relief to the poor, sick and needy;
- 2) To advance in life and help young people through (a) the provision of recreational and leisure time activities with a Christian emphasis, including provision of a youth centre, provided in the interest of social welfare, designed to improve their conditions in life; and (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The trustees note that the Church is not a building, but a gathering of people whose lives have been changed by Jesus Christ, the Son of God. Enfield Vineyard; its trustees, pastors and members are committed to loving and serving Jesus Christ by caring for each other and being a blessing to the area in which they live.

History of the charity

The charity (the 'CIO') was dormant until 5 April 2021 and, until that date, the CIO's activities were undertaken by a trust with the name Brigadier Hall Youth Centre (charity registration number 302999), commonly known as Enfield Vineyard and Youth Centre. With effect from 5 April 2021, the trust transferred its net assets and its activities to the CIO. As permitted by the Charities SORP, this transfer has been accounted for as a merger because it qualifies as a charity reconstruction (whereby the charity has simply changed its legal form). In accordance with the requirements of merger accounting, the net assets of the trust were transferred at book value, not fair value, to the CIO. These financial statements present the combined results of the trust and the CIO for the year ended 31 March 2022 and the comparatives are the results of the trust for the year ended 5 April 2021.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Church congregation: Sunday services have continued to happen on a regular basis throughout the year, with the average attendance being approximately 60 adults. In addition, there has been midweek events including weekly small groups (Life Groups). This has expanded over the course of the year with 75% of regular attendees involved in Life Group.

In October 2020 we opened our **Community Gym**. In February 2021 we were able to take on an additional part-time staff member and extend the gym opening hours from 18 to 33 hours per week. During this time, appointments have risen from 180 to 400+ per week, with 84 active gym users (46 monthly members and 38 pay as you go users). The majority of gym users (90%) are from the local community i.e. non-church. The NHS have also begun using the gym twice a week since February, to encourage their clients to keep fit and stay active.

ENFIELD VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Summary of the charity's main activities and achievements (continued)

Growbaby, provides good quality new and second-hand baby clothes and equipment (for children aged 0-5 years), completely free of charge to anyone who needs it. Growbaby runs during term times, with the team seeing up to 15 clients per week; plus additional emergency appointments. A number of our clients are now connected into **Little Treasures**.

Christians Against Poverty (CAP): In June 2021 we opened a CAP Debt Centre, following the employment of CAP Debt Centre Manager in April 2021. The debt centre has since had contact with 14 clients.

As part of our partnership with CAP, we also run Job Clubs throughout the year. Job Club is a 8 week course that offers friendly and practical support to help jobseekers gain the tools you need to step confidently into employment. Job Club is run by our CAP worker with the assistance of trained Job Coaches and volunteers. We ran 3 job clubs across April 2021 – Feb 2022 with 20 sign ups.

Little Treasures is a baby and toddler group for under 5's which runs weekly during term times. The heart behind the group was to create a space where parents/carers and their children would feel valued, build friendships and have fun playing together. Our sessions are free in an attempt to make them accessible to everyone in our community. We currently see over 70 families on a regular basis, with sessions at capacity most weeks.

We have regular hall hires who make use of our facilities throughout the week.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for operational decisions and day to day management of the charity has been delegated to a senior management team led by the senior Pastor, Jamie Parnell. New trustees are recruited and appointed by the existing trustees, through a majority vote.

ENFIELD VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

During the year income increased by £95,655, to £272,118, and expenditure increased by £13,067 to £243,318. As a result there was surplus for the year of £28,800, compared to a prior year deficit of £53,788 and the charity's net assets increased by the same amount, to £2,940,483. Net current assets increased by £81,279, to £143,203.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £40,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £132,034 and the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

**ENFIELD VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Approval

This report was approved by the trustees and signed on their behalf
by:

Chandru Dissanayeke

CHANDRU DISSANAYEKE

Date: 23 January 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENFIELD VINEYARD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022 on pages 7 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 11.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity's accounts carried out under section 145 of the 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 examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity 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.

Archie McDowall

Archie McDowall BA CA
Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 23 January 2023

ENFIELD VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	183,164	36,400	219,564	170,899
Charitable activities	4	7,910	-	7,910	374
Investments	5	44,644	-	44,644	5,190
Total income and endowments		<u>235,718</u>	<u>36,400</u>	<u>272,118</u>	<u>176,463</u>
EXPENDITURE ON:					
Charitable activities	6	212,418	30,900	243,318	230,251
Total expenditure		<u>212,418</u>	<u>30,900</u>	<u>243,318</u>	<u>230,251</u>
Net income/(expenditure)		23,300	5,500	28,800	(53,788)
Transfers between funds	14	-	-	-	-
Net movement in funds		<u>23,300</u>	<u>5,500</u>	<u>28,800</u>	<u>(53,788)</u>
Reconciliation of funds:					
Total funds brought forward		<u>2,896,983</u>	<u>14,700</u>	<u>2,911,683</u>	<u>2,965,471</u>
Total funds carried forward	14	<u>2,920,283</u>	<u>20,200</u>	<u>2,940,483</u>	<u>2,911,683</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 9 - 17 form part of these accounts.

ENFIELD VINEYARD
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	8	<u>2,789,690</u>	<u>7,590</u>	<u>2,797,280</u>	<u>2,849,759</u>
		<u>2,789,690</u>	<u>7,590</u>	<u>2,797,280</u>	<u>2,849,759</u>
CURRENT ASSETS					
Stock	9	-	4,137	4,137	4,700
Debtors	10	2,252	-	2,252	9,069
Cash at bank and in hand	11	<u>132,034</u>	<u>8,473</u>	<u>140,507</u>	<u>52,016</u>
		134,286	12,610	146,896	65,785
CREDITORS: Amounts falling due within one year	12	<u>(3,693)</u>	-	<u>(3,693)</u>	<u>(3,861)</u>
Net current assets / (liabilities)		<u>130,593</u>	<u>12,610</u>	<u>143,203</u>	<u>61,924</u>
Total assets less current liabilities		<u>2,920,283</u>	<u>20,200</u>	<u>2,940,483</u>	<u>2,911,683</u>
TOTAL NET ASSETS		<u>2,920,283</u>	<u>20,200</u>	<u>2,940,483</u>	<u>2,911,683</u>
FUND BALANCES					
Unrestricted Funds	14				
General funds		2,920,283	-	2,920,283	2,896,983
Restricted Funds		<u>-</u>	<u>20,200</u>	<u>20,200</u>	<u>14,700</u>
		<u>2,920,283</u>	<u>20,200</u>	<u>2,940,483</u>	<u>2,911,683</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Chandru Dissanayeke

CHANDRU DISSANAYEKE

Date: 23 January 2023

Charity number: 1191391

The notes on page 9 - 17 form part of these accounts.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts of the predecessor charity, Brigadier Hall Youth Centre (registration number 302999; see note 2(a) below) were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2021, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 18 for details).

The principles adopted in the preparation of the financial statements are set out below.

a) Change of legal structure

The charity (the 'CIO') was dormant until 5 April 2021 and, until that date, the CIO's activities were undertaken by a trust with the name Brigadier Hall Youth Centre (charity registration number 302999), commonly known as Enfield Vineyard and Youth Centre. With effect from 5 April 2021, the trust transferred its net assets and its activities to the CIO. As permitted by the Charities SORP, this transfer has been accounted for as a merger because it qualifies as a charity reconstruction (whereby the charity has simply changed its legal form). In accordance with the requirements of merger accounting, the net assets of the trust were transferred at book value, not fair value, to the CIO. These financial statements present the combined results of the trust and the CIO for the year ended 31 March 2022 and the comparatives are the results of the trust for the year ended 31 March 2021. More information about the merger is given in note 17 'Use of merger accounting'.

b) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting Policies (continued)

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the operation of a community gym situated in the church buildings.

Investment income represents income generated by the charity's assets and includes income from letting the charity's property and bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

f) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 50 years
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting Policies (continued)

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	68,114	117,186
Donations in kind (note 3a)	5,400	4,800
Government grants (note 3b)	-	9,230
Other grants receivable	130,000	10,000
Income tax recoverable	16,050	29,683
	219,564	170,899

a Donations in kind comprise:

	2022	2021
	£	£
Goods donated for:		
Distribution to beneficiaries	5,400	4,800
	5,400	4,800

b Government grants comprise:

	2022	2021
	£	£
Job Retention Scheme grants	-	9,230
	-	9,230

4 Income from charitable activities

	2022	2021
	£	£
Community outreach programs	97	135
Community gym	7,813	239
	7,910	374

5 Investment income

	2022	2021
	£	£
Letting of premises	44,282	5,110
Bank interest	362	80
	44,644	5,190

6 Charitable expenditure

a Costs incurred directly on specific activities

	2022	2021
	£	£
Employment costs (note 7)	110,306	35,855
Telephone and utilities	6,967	4,157
Church activities	6,367	6,071
Children and youth	3,331	2,175
CAP project	9,985	2,166
Catering	893	43
Pastoral gifts	571	694
Miscellaneous expenses	90	-
Donations in kind expensed (including revaluation after stock-take)	5,963	3,600
	144,472	54,762
Grants payable (note 8c)	3,840	3,840
	148,312	58,602

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable expenditure (continued)

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	2,760	1,100
	<u>2,760</u>	<u>1,100</u>
Administration, office and support costs	4,925	1,803
Subscriptions and bank charges	5,039	5,341
Professional fees	4,263	5,958
Furnishings & building improvements	6,268	89,732
Repairs, maintenance and equipment	6,455	4,207
Depreciation of tangible fixed assets	60,979	60,636
Insurance and maintenance contracts	4,316	2,873
	<u>95,006</u>	<u>171,650</u>
Total expenditure	<u>243,318</u>	<u>230,251</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,760 (2021: £1,100); in addition the charity paid £769 (2021: £807) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for the relief of poverty	3,840	-	3,840
	<u>3,840</u>	<u>-</u>	<u>3,840</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for the relief of poverty	3,840	-	3,840
	<u>3,840</u>	<u>-</u>	<u>3,840</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Just Earth	1,920	1,920
5000 plus	1,920	1,920
	<u>3,840</u>	<u>3,840</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 4.6 (2021: 1.8). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022 £
Trustees:			
Jamie Parnell	21,250	638	21,888

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration (continued)

There were no employment benefits payable to key management in the previous year.

Jamie Parnell served as a church leader and received the above payments for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2022 £
Cost or valuation			
At 06 April 2021	2,900,000	18,094	2,918,094
Additions		8,500	8,500
Gains / (losses) on revaluation			-
Disposals			-
At 05 April 2022	<u>2,900,000</u>	<u>26,594</u>	<u>2,926,594</u>
Accumulated depreciation			
At 06 April 2021	58,000	10,335	68,335
Charge for the year	58,000	2,979	60,979
Eliminated on disposal			-
At 05 April 2022	<u>116,000</u>	<u>13,314</u>	<u>129,314</u>
Net book value			
At 05 April 2022	<u>2,784,000</u>	<u>13,280</u>	<u>2,797,280</u>
At 06 April 2021	<u>2,842,000</u>	<u>7,759</u>	<u>2,849,759</u>

The church buildings were valued for insurance purposes at a total of £2.9m on 7 April 2020 by an independent qualified valuer. The trustees are not aware of any material changes in value since April 2020 and the valuation has not been updated.

9 Stock

	2022 £	2021 £
Donated goods		
For distribution to beneficiaries	<u>4,137</u>	<u>4,700</u>
	<u>4,137</u>	<u>4,700</u>

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

10 Debtors

	2022	2021
	£	£
Falling due within one year:		
Trade debtors		-
Tax recoverable	1,152	1,453
Other debtors	-	2,500
Prepayments and accrued income	-	3,216
Short-term Loans	1,100	1,900
	<u>2,252</u>	<u>9,069</u>

11 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	115,490	19,385
Notice deposits (with a term of three months or less)	25,018	32,631
	<u>140,507</u>	<u>52,016</u>

12 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	-	2,446
Other creditors	933	315
Accruals	2,760	1,100
	<u>3,693</u>	<u>3,861</u>

13 Pension commitments

During the year employer's pension contributions totalling £2,772 (2021: £615) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date were £933 (2021: £315).

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	2,896,983	235,718	(212,418)	-	2,920,283
<i>Restricted Funds</i>					
Gym Fund	10,000	10,000	(4,290)	-	15,710
CAP Fund	-	20,000	(20,000)	-	-
GrowBaby Fund	4,700	6,400	(6,610)	-	4,490
	<u>14,700</u>	<u>36,400</u>	<u>(30,900)</u>	<u>-</u>	<u>20,200</u>
Aggregate of funds	<u>2,911,683</u>	<u>272,118</u>	<u>(243,318)</u>	<u>-</u>	<u>2,940,483</u>

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

14 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	2,789,690	-	7,590	2,797,280
Stock	-	-	4,137	4,137
Debtors	2,252	-	-	2,252
Cash at bank and in hand	132,034	-	8,473	140,507
Creditors falling due within one year	(3,693)	-	-	(3,693)
	<u>2,920,283</u>	<u>-</u>	<u>20,200</u>	<u>2,940,483</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
General Unrestricted Funds	2,961,971	161,663	(226,651)	-	2,896,983
Restricted Funds					
Gym Fund	-	10,000	-	-	10,000
CAP Fund	-	-	-	-	-
Growbaby Fund	3,500	4,800	(3,600)	-	4,700
	<u>3,500</u>	<u>14,800</u>	<u>(3,600)</u>	<u>-</u>	<u>14,700</u>
Aggregate of funds	<u>2,965,471</u>	<u>176,463</u>	<u>(230,251)</u>	<u>-</u>	<u>2,911,683</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	2,849,759	-	-	2,849,759
Stock	-	-	4,700	4,700
Debtors	9,069	-	-	9,069
Cash at bank and in hand	42,016	-	10,000	52,016
Creditors falling due within one year	(3,861)	-	-	(3,861)
	<u>2,896,983</u>	<u>-</u>	<u>14,700</u>	<u>2,911,683</u>

The **Gym Fund** represents grant funding towards capital expenditure and running costs for the creation of a community gym at the church building.

The **CAP Fund** represents support towards the Christians Against Poverty project

The **GrowBaby Fund** represents grant support towards the GrowBaby project

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £21,340 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses were paid to, or for, the trustees.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Events since the year end

In June 2022, flooding from blocked sewers impacted the ground floor of the property occupied by the charity and resulted in closure of the entire space for the remainder of the calendar year. The lower hall, gym and GrowBaby spaces were all adversely impacted during this period but are anticipated to reopen in early 2023. Insurance cover has funded all repair and reinstatement works, plus compensated for loss of earnings, for which a payment of £31,208 was received in December 2022.

17 Use of merger accounting

As explained in note 2(a) 'Change of legal structure', at the beginning of the financial year a Trust (Brigardier Hall Youth Centre with charity registration number 302999) transferred its net assets and its activities to this charity (the 'CIO') on 5 April 2021. The provisions of merger accounting have been used in the preparation of these financial statements. These financial statements present the combined results of the Trust and the CIO for the period from 6 April 2021 to 31 March 2022. The CIO did not undertake any transactions prior to 5 April; and had no assets or liabilities before the transfer. Therefore, the comparatives presented in these financial statements are the results of the Trust for the year ended 5 April 2021, as restated using accruals format, while the current year figures are for the CIO from 6 April 2021 to 31 March 2022. As part of the process in changing the legal structure, the CIO has adopted a financial year-end of 31 March. The Trust did not have any material operations for the period ending 31 March 2022 and all operations for the combined entity can be regarded as having been carried out by the CIO.

The aggregate carrying value of the net assets of the respective charities at the date of the merger, were as follows:

	Trust £	CIO £	Combined total £
Net assets	<u>2,911,683</u>	<u>-</u>	<u>2,911,683</u>
<u>Represented by:</u>			
Unrestricted funds	2,896,983	-	2,896,983
Restricted funds	<u>14,700</u>	<u>-</u>	<u>14,700</u>
	<u>2,911,683</u>	<u>-</u>	<u>2,911,683</u>

ENFIELD VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

18 Reconciliation with previously reported funds

In the previous year the Trust prepared its accounts using the receipts and payments basis; in the current year the CIO's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2021	2020
	£	£
Previously reported reserves, at 05 April	52,016	57,750
Adjustments arising from use of accruals basis:		
Inclusion of previously excluded fixed assets	2,849,759	2,900,712
Inclusion of previously excluded debtors	9,069	4,021
Inclusion of previously excluded stock	4,700	3,500
Inclusion of previously excluded creditors	(3,861)	(1,939)
Re-stated reserves, at 05 April	<u>2,911,683</u>	<u>2,964,043</u>

Reconciliation of results

	2021
	£
Previously reported results	1,965
Adjustments arising from use of accruals basis:	
Capitalised expenditure less depreciation	(60,081)
Movements in debtors resulting in the recognition of more / (less) income	5,048
Movements in stock resulting in the recognition of more / (less) income	1,200
Movements in creditors resulting in the recognition of less / (more) expenditure	(1,921)
Re-stated results	<u>(53,788)</u>

ENFIELD VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	183,164		36,400	219,564	156,099	-	14,800	170,899
Charitable activities	4	7,910			7,910	374	-	-	374
Other trading activities	5	-			-	-	-	-	-
Investments	5	44,644			44,644	5,190	-	-	5,190
Other income	6	-			-	-	-	-	-
Total income and endowments		235,718	-	36,400	272,118	161,663	-	14,800	176,463
EXPENDITURE ON:									
Charitable activities:	6	212,418		30,900	243,318	226,651		3,600	230,251
Raising funds	7	-			-	-			-
Other		-			-	-			-
Total Expenditure		212,418	-	30,900	243,318	226,651	-	3,600	230,251
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		23,300	-	5,500	28,800	(64,988)	-	11,200	(53,788)
Transfers between funds	14	-	-	-	-	-	-	-	-
		23,300	-	5,500	28,800	(64,988)	-	11,200	(53,788)
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets					-				-
Actuarial gains/(losses) on defined benefit pension schemes	13				-				-
Other gains/(losses)					-				-
Net movement in funds		23,300	-	5,500	28,800	(64,988)	-	11,200	(53,788)
Reconciliation of funds:									
Total funds brought forward		2,896,983	-	14,700	2,911,683	2,961,971	-	3,500	2,965,471
Total funds carried forward	14	2,920,283	-	20,200	2,940,483	2,896,983	-	14,700	2,911,683

ENFIELD VINEYARD

England & Wales - Charity number 1191391

Accounts

Annual Report for Enfield Vineyard CIO for period ending 5 April 2021

The charity was not operational during this financial period.

David P Cross

Chair of Trustees on behalf of Trustees

28 February 2022