

Southend Vineyard

Report and Accounts

year ended 31 March 2017

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COMPANIES HOUSE

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SOUTHEND VINEYARD
FOR THE YEAR ENDED 31 MARCH 2017

COMPANY INFORMATION

Directors/Trustees	James Dunlop (Chair) Andrew Vincett Roger Newsham Debora Hargas Akin Coker Jehan Pasangha
Company Secretary	Catherine Wakeling
Senior Pastors	Andrew and Samantha Vincett
Governing Document	Memorandum and Articles of Association (amended November 2011)
Company Registration Number	03060009
Charity Registration Number	1047393
Registered Office	The Vineyard Centre 6 Warrior Square Southend on Sea Essex SS1 2JE
Independent Examiner	Ruth Smith CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Solicitors	Lloyd Jones & Co 8-10 Southbourne Grove Westcliff On Sea, Essex
Independent Financial Advisors	Solomon's The Old Bakery, 2d Edna Road Raynes Park, London, SW20 8BT
Bankers	Lloyds TSB plc CAF Bank Ltd

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SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2017

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2017.

Structure, Governance and Management

Southend Vineyard is a company limited by guarantee, incorporated on 23 May 1995. It is registered with the Charity Commission. The company was established under its Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment and Induction of Trustees

Trustees are appointed at Annual General Meetings, as set out in the Articles of Association, which provide for a minimum of three trustees. The Trustees are directors of the company. The Trustees are also responsible for the appointment of new members at the recommendation of the Senior Pastor.

New trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Articles of Association and the decision-making processes and the recent performance of the charity. They meet key employees and the other trustees.

Risk Assessment Policy

The Risk Assessment and Health and Safety policy is overseen by a designated trustee who reports back to trustees meetings with appropriate recommendations. At the end of the 2016/2017 year the trustee undertaking this role was Roger Newsham.

Organisational Policy

The Trustees meet a minimum of four times a year. Sub-committees are formed as and when required. The Senior Pastor manages the day to day operations of the charity. To facilitate effective operations the Senior Pastor has delegated authority within the terms of delegation approved by the Trustees for operational matters including finance, employment and the production of policies to achieve the objectives and activities of the charity.

Organisation

1. Southend Vineyard is associated to Vineyard Churches UK and Ireland.
 - a. The association provides pastoral care for the Senior Pastors and family, and an external reference concerning church affairs and doctrine.
 - b. Southend Vineyard gives 5% of its annual income to Vineyard Churches UK and Ireland for the furtherance of the gospel and necessary movement administrative costs.
 - c. The Senior Pastors receive oversight from experienced Vineyard pastors, for advice, pastoral support and care.
2. Southend Vineyard has a three-fold leadership structure, with some overlap between the different areas, under the overall direction of the Senior Pastors and Pastoral Staff. Each area has distinct responsibilities in order to take adequate care of each church member and produce ongoing outward ministry.
3. The overall vision and direction for the church is set by the Senior Pastors: Andrew and Samantha Vincett, with reference to the Pastoral Staff Team and Leadership Team.
4. The Leadership Team structure and responsibilities are as follows:
 - a. Trustees/Directors
 - i. The Directors are responsible for the legal and financial management of the charity; for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2017

for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing the financial statements the Directors are required to select suitable accounting policies and apply them consistently; make judgements that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in existence.

- ii. To advise the Senior Pastors on staffing, salaries and employment issues.
- iii. To manage the legal responsibilities of the company.

b. Small Group Leaders

- i. To provide one to one pastoral care for church members.
- ii. To help teach and train church members in the Christian religion.

c. Co-ordinators - To manage the ministry areas of the church, including

- i. Children's work
- ii. Prison visiting
- iii. Care for the poor
- iv. Worship
- v. Evangelism
- vi. Prayer
- vii. Sunday meeting oversight
- viii. Youth work

5. Salaried staff – The year started with the following salaried staff:

- Senior Pastors
- Children's Pastor
- Bookkeeper
- Administrator
- Storehouse Manager (externally funded)
- Community Outreach Worker (externally funded)
- Key Worker (externally funded)
- Storehouse Operations Manager (externally funded)
- Restore Shop Manager (one month only)
- Charity Shop Manager.
- Women's Outreach Worker
- Storehouse Cleaner
- Essential Living Fund (ELF) Worker

Objectives and Activities

The principal activity of the charity is to preach the Gospel of the Lord Jesus Christ, to build up the faith of Christian believers, to train Christian workers, to start new churches, to promote Christian education, to advance the Christian religion, to give relief of suffering to the poor and to aid social cohesion in our local community.

Review of activities and achievements

In the summer of 2016 the Senior Pastors took a three-month sabbatical. A team of four couples was put in place to run the church during this time and the three months passed smoothly and productively. Steps have been taken since then to allow these couples further responsibility and opportunities to lead. Besides this 2016/2017 has seen some changes. One was the move from the boys' high school in October 2016 to a local primary school for our Sunday morning services. The primary school offers greater integration into the community, a much lower rental fee, greater availability on Sundays during the year and a sense of partnership. This sense of partnership became concrete as we engaged together in providing a lunch for children on free school meals and their parents/carers, during the February half-term and again during the Easter holiday. Attendance on Sunday mornings has remained steady but we have seen a small influx of people from the surrounding area due to our move. The Sunday night event in a church hall continued until July 2016 and then, after a short break, moved to the function room of a town centre pub.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2017

Weekday small groups have continued to thrive. Small groups run for 12 weeks at a time, roughly corresponding with school terms, and we encourage everyone in the church to belong to at least one small group (a small number of people attend more than one for various reasons). During the year some small groups ran for just one term, while others ran for the three terms. The groups continue to be highly varied. Some for men, some for women, some mixed, some for Christians, some for people who are not Christians (the popular Alpha course being one of these - we ran three Alpha courses during the year), some focused on activities (craft and sewing) and some based around bible study and prayer.

We consider prayer to be an indispensable part of the individual's and the church's life, so we held monthly all-church prayer gatherings, a monthly prayer breakfast for men and 2017 started with 21 days of prayer and fasting, as has been a growing tradition over the last few years.

In terms of outreach/mission we have already mentioned the Alpha course. We continue to visit a local prison on a monthly basis, with one of our members being a regular volunteer there. The monthly outreach to the town's sex workers has grown and the weekly drop-in service has continued. A small team has been going on to the High Street once a month to talk to people about Jesus and to offer prayer. In addition we encourage everyone to invite their friends, family, neighbours and colleagues to our special services, such as Easter, Christmas, Mothers' and Fathers' Day. Our involvement with the Vineyard church in Mulhouse, France and links with the Spanish and Portuguese Vineyard churches continued. Following the visit to Southend by the Pastor of Castelldefels Vineyard in February 2016, he returned in June 2016 to speak at the leaders training day. In addition, a young couple from the Barcelona Vineyard came to Southend to enable attendance at the Vineyard Hub's intensive training days.

A major part of our outreach, which also incorporates our poor relief ministry, is the Storehouse with its associated activities. Based at Coleman Street Community Centre, the Storehouse has continued to open three days a week, providing a meeting place, food bags, snacks and tea and coffee for people in need. We have given out an average of 500 food bags per week (a food bag consists of five items, plus bread and sometimes fruit and vegetables depending on availability). We have also provided circa 20,000 lunches during the year. Other local service providers used the Storehouse facility as a neutral venue to meet their service users. Family Storehouse continued to meet the needs of young families, opening on Wednesdays with staff from two local Children's Centres assisting and supporting, although this support has changed considerably due to changes at the Children's Centres. Family Storehouse also ran a mother and toddler group with craft activities. Monthly Sunday morning services were held at the Storehouse throughout the year, which were always well attended with an average of forty people.

Due to our experience in distributing food, the Storehouse team is also responsible for administering Southend Council's Essential Living Fund (ELF) food programme, which saw an average of six needy families per week collecting a large box of groceries. However, the average is misleading, as the numbers tailed off considerably in the second half of the year with fewer families referred to the ELF programme. Whereas anybody can pick up a food bag from the Storehouse, the ELF programme is by referral only from the council.

The grant for a manager to lead the Restore project continued. The project recycles and restores old furniture, with a view to training people in skills and building confidence and the will to find permanent employment.

The Vineyard movement is a training movement and we aim to develop leaders across the whole spectrum of the church's activities; small group leaders, children's and youth leaders, evangelists, pastors and bible teachers and church planters. A small group of people from the church are in their second year of Prophetic Learning Community training with a church in Sheffield. The training involves twice yearly weekend visits to Sheffield to participate with a small number of other churches in learning to grow and develop prophetic ministry in the local church. These are followed up with regular training in Southend. Five leaders from the church have continued with the Vineyard Hub training programme, two of whom have also been engaged in Vineyard Institute theological courses. Five young people in the 18-29 age group attended a Vineyard Bootcamp weekend training in Kent with others from Vineyards in the south east. Five senior leaders attended two days of seminars in London led by Alan Scott of Causeway Coast Vineyard.

Weekly Sunday activities for children and young people took place, which aim to help them grow in faith in an enjoyable environment. In addition there were regular weekly groups for young people and trips to the Dreaming the Impossible weekend, the Soul Survivor summer festival and a few days retreat in the Lake District.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2017

The charity shop on the ground floor of Southend Vineyard's premises supports the work and outreach of the church, especially the Storehouse ministry. The charity shop continued to provide training opportunities for many people and a number have found paid work as a result. In addition many Storehouse users in need of clothing and/or home goods have been assisted.

We collaborated with other local churches in a number of events. Three evening talks ('Does Faith Build a Better City?' 'Acting in Good Faith' and 'Christianity and Sport') were co-hosted with Avenue Baptist Church and for a second year we held an alternative Halloween party with St Saviours Anglican Church.

Volunteers

It is the belief of Southend Vineyard that all members are called to participate in the work and service of the church, all of whom are highly valued, and whilst the church employs fourteen staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its mission. This is done in 'being salt and light' amongst the people they interact with every day, by praying, by visiting the sick and others in need, in being involved in training others, in public teaching and worship, and also in administration. The financial resources of the church, to a large extent, are given by the members and their private assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

Public Benefit

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives.

Plans for 2017/2018

As a Christian church we intend to continue to reach out to the population in the Southend area with the Gospel of Jesus Christ. We are hoping to grow both our Sunday morning congregation and the numbers attending our Sunday evening service.

We will continue looking for premises that are a suitable venue for our Sunday services, as well as our offices and weekday activities.

We will continue to investigate ministry opportunities both locally, nationally and internationally, continuing our involvement in France and also visiting Vineyard churches in Spain. A day's visit to Lyon in France with the French Mission partnership coordinator and team is planned in early summer.

We will continue to develop the Storehouse and Family Storehouse and their roles in the community.

Financial Review

Total income for the year was £383,299 and total expenditure was £390,530. This reflects a decrease from last year's figures which is largely due to the funding from the Big Lottery for our Starting Points project coming to an end. However our unrestricted income was higher this year due to a substantial donation (see below).

The charity is dependent on the voluntary donations of church members and recovered income tax. In addition, the following donations and grants were received:

A substantial gift of £40,000 for Southend Vineyard was received, £20,000 of which was allocated to the designated building fund. An anonymous gift of £1,000 was also given to the church.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2017

Restricted income for the Storehouse (only donations of over £1,000 are listed):

Big Lottery Fund	£5,550 for Women's Outreach
HARP	£41,228
YMCA	£6,333
Essex Community Foundation	£9,717
Gift for food for Storehouse	£1,000

Restore sales were £132.50.

The charity shop has also provided on-going funds for the Storehouse project. Grants received through partnerships with other charities continued to bring in funding for Storehouse personnel.

The church supports a Christian worker with Iris Global in Mozambique. £6,750 was raised at Christmas. We also sent £1,000 from an anonymous donor and £1,620 in regular support.

In January 2017 our church administrator joined Operation Mobilisation's ship LogosHope and received a gift of £2,000 from Southend Vineyard, with support from others both within and outside of Southend Vineyard being given via Operation Mobilisation itself.

Southend Vineyard is grateful to all the organisations and individuals who support Southend Vineyard's work.

Investment Policy

Under the Articles of Association, the charity has the power to make any investments which the trustees see fit.

Reserves Policy

Southend Vineyard's Reserve Policy sets the level of reserves to be held as:

- Three months full running costs of the church
- A further three months of salary costs.

This level of reserves is designed to provide an orderly reduction in activity should income decline for any reason.

Southend Vineyard currently holds a large cash reserve, which was generated by the sale of former premises. The reserve is being maintained to assist with the purchase of premises, when somewhere suitable is identified.

Independent Examiner

A resolution will be proposed at the Annual General Meeting that Ruth Smith of Stewardship be appointed the Independent Examiner to Southend Vineyard for the ensuing year.

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the company will continue.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2017

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf Of The Trustees



AJ Vincett

Date: 26th November 2017

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

SOUTHEND VINEYARD

I have examined the accounts for the year ended 31 March 2017 on pages 9 to 18 following which have been prepared on the basis of the accounting policies set out on page 11.

Respective Responsibilities of Directors/Trustees and Examiner

The directors/trustees of the company are responsible for the preparation of accounts; they consider that the audit requirements under section 144 of the Charities Act 2011 do not apply but that an independent examination is needed. I have been appointed to conduct an Independent Examination required by section 145 of the Charities Act 2011 and to report in accordance with the regulations made under section 145 of that Act. It is my responsibility to examine the accounts, without performing an audit, and to report to the trustees.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (1) examine the accounts under section 145 of the Charities Act 2011;
- (2) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
- (3) state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination

Basis of Examiner's Statement

This report is in respect of an examination carried out under section 145 of the Charities Act 2011, and in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity, and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Examiner's Statement

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 386 of the Companies Act 2006, or that the accounts presented do not accord with those records, or comply with the accounting requirements of section 396 of the Companies Act 2006. No matter has come to my notice in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.

R. Smith

Ruth Smith CA

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

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November 2017

SOUTHEND VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017
SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	159,106	87,941	247,047	349,200
Donated goods	2	-	84,369	84,369	80,000
Investments		1,696	-	1,696	1,902
Charitable activities					
Charity shop income		26,735	-	26,735	27,638
Other activity income		11,577	-	11,577	1,398
Other income and endowments		2,846	4,110	6,956	2,945
Gain on disposal of asset		4,918	-	4,918	-
Total income and endowments		206,878	176,420	383,299	463,082
EXPENDITURE ON					
Charitable activities	3	194,054	196,476	390,530	478,377
Total expenditure		194,054	196,476	390,530	478,377
Net income/(expenditure)		12,824	(20,055)	(7,231)	(15,295)
Transfers between funds		12,053	(12,053)	-	-
Net movement in funds		24,877	(32,108)	(7,231)	(15,295)
Reconciliation of funds:					
Total funds brought forward		462,285	85,429	547,714	563,009
Total funds carried forward		487,163	53,321	540,483	547,714

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 11-18 form part of these accounts.

SOUTHEND VINEYARD
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2017 £	Total funds 2016 £
FIXED ASSETS					
Tangible assets	5	225,330	4,971	230,301	232,976
Social/Programme-related investments	6	18,000	-	18,000	18,600
		243,330	4,971	248,301	251,576
CURRENT ASSETS					
Stock	7	-	1,169	1,169	800
Debtors	8	13,277	1,250	14,527	9,461
Cash at bank	9	234,882	47,931	282,813	294,581
		248,159	50,350	298,509	304,843
CURRENT LIABILITIES					
Liabilities falling due within one year	10	4,325	2,000	6,325	8,705
Net Current Assets		243,834	48,350	292,184	296,138
NET ASSETS					
		487,163	53,321	540,483	547,714
FUND BALANCES					
Unrestricted funds	11				
General Funds		453,623	-	453,623	452,285
Designated funds		33,539	-	33,539	10,000
Restricted Funds	11	-	53,321	53,321	85,429
		487,163	53,321	540,483	547,714

For the year ended 31 March 2017, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. *The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors and signed on their behalf on the 26th November 2017 by:

AJ Vincett



Company number:

03060009

Charity number:

1047393

The notes on page 11-18 form part of these accounts.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting Policies

The accounts have been prepared under the historic cost convention, 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) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Over 50 years
Equipment	Between 3 and 7 years

e) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) Stocks:

Goods held for sale are measured at the lower of cost and net realisable value for each group of items.

Donated items held for redistribution are measured at an average value, according to their service potential to beneficiaries, as noted in 1a).

g) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

h) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

SOUTHEND VINEYARD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

2 Voluntary income		Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
General donations		131,861	23,464	155,326	181,695
Grants		-	62,827	62,827	53,428
Big Lottery grants		-	-	-	86,448
Tax recoverable		27,244	1,650	28,894	27,629
		<u>159,106</u>	<u>87,941</u>	<u>247,047</u>	<u>349,200</u>
		Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Donated goods		-	-	-	-
Food bags		-	84,369	84,369	80,000
		<u>-</u>	<u>84,369</u>	<u>84,369</u>	<u>80,000</u>
Donated goods in respect of the food bags are measured at an average value of £1.68/kg (2016 £1.6/kg)					
3 Charitable activity		Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
a Direct Charitable Costs					
Church ministry					
Staff costs	Note 4	93,178	63,987	157,165	223,773
Venue hire		17,310	-	17,310	21,920
Other youth work		1,392	-	1,392	2,031
Charity Shop		1,773	-	1,773	2,108
Conferences		12,686	-	12,686	8,540
Other ministry costs		6,473	-	6,473	4,570
Mission					
Grants payable	Note 3c	14,806	9,370	24,176	19,894
Church planting		-	-	-	2,988
Other mission costs		9,397	34,145	43,542	74,466
Donated goods	Note 3d	-	84,000	84,000	80,000
		<u>157,016</u>	<u>191,502</u>	<u>348,517</u>	<u>440,290</u>
b Support & Administration		£	£	£	£
Establishment					
Property costs		16,252	-	16,252	14,205
Catering costs		703	-	703	288
Depreciation		10,009	4,974	14,983	14,718
Telephone		1,972	-	1,972	1,079
Administration		5,294	-	5,294	5,470
Accounts preparation and examination		2,808	-	2,808	2,328
		<u>37,038</u>	<u>4,974</u>	<u>42,012</u>	<u>38,087</u>
Combined charitable activity cost		<u>194,054</u>	<u>196,476</u>	<u>390,530</u>	<u>478,377</u>

SOUTHEND VINEYARD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

c Grants	Institutions	Individuals	2017	2016
	£	£	£	£
Missionary support	13,966	9,370	23,336	17,938
Other grants	840	-	840	1,956
	<u>14,806</u>	<u>9,370</u>	<u>24,176</u>	<u>19,894</u>

The main features of the grants made to institutions were:

Vineyard Church (UK)	For mission support	9,941
Operation Mobilisation	For mission support	4,025

d Donated goods	Unrestricted	Restricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
Foodbank	-	84,000	84,000	80,000
	<u>-</u>	<u>84,000</u>	<u>84,000</u>	<u>80,000</u>

4 Staff & Trustees	2017	2016
	£	£
Gross wages, salaries & benefits in kind	142,373	204,893
Employer's National Insurance costs	4,154	9,883
Pension costs	5,665	5,688
Other payroll	4,973	3,309
Total staff costs	<u>157,165</u>	<u>223,773</u>

The charity has 8 full time equivalent employed staff (2016: 11). Its activities are generally carried out by volunteers.

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

Remuneration payable to key management (excluding trustees and connected persons) amounted to £77,522 in the year (2016: £91,102). Key management is considered to cover church leaders and key staff directly employed by the charity.

Andrew Vincett was paid £26,135 (2016: £23,748) in his capacity as church leader, and not as a trustee, as permitted by the governing document. Samantha Vincett, wife of Andrew, was paid £26,135 (2016: £23,748) in her role as church leader.

No other remuneration was paid to any trustee during the year nor to any person connected to them.

Reimbursed travel costs paid to trustees totalled £999 (2016: £2,284). Otherwise no trustee received reimbursed expenses.

The total amount of donations funded by trustees and connected parties was £16,067 (2016: £16,905).

No other transactions have taken place with related parties during the year.

Fees payable to Stewardship, other than for the annual accounts and independent examination, for consultancy payroll bureau services, totalled £1,089 (2016: £996).

SOUTHEND VINEYARD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

5 Tangible Fixed Assets	Freehold Property £	Leasehold Improvements £	Equipment & Fittings £	Motor Vehicle £	Total 2017 £
Cost					
At 1 April 2016	272,922	49,737	204,132	20,831	547,622
Additions	-	-	-	16,190	16,190
Disposals	-	-	-	(20,831)	(20,831)
At 31 March 2017	272,922	49,737	204,132	16,190	542,981
Accumulated Depreciation					
At 1 April 2016	58,946	39,792	202,084	13,825	314,646
Charge for the year	5,350	4,974	455	4,204	14,983
Disposals	-	-	-	(16,949)	(16,949)
At 31 March 2017	64,296	44,766	202,539	1,079	312,680
Net book value					
At 31 March 2017	208,626	4,971	1,593	15,111	230,301
At 1 April 2016	213,976	9,945	2,048	7,006	232,976

6 Programme-related Investments	2017 £	2016 £
Loan	18,000	18,600
	18,000	18,600

The investment comprises a loan made to assist with a property deposit as part of the church planting program.

The reason the investment is classified as 'program related' is that it is not held primarily to generate a financial return but as part of the charitable objectives of the charity.

7 Stock	2017 £	2016 £
Donated goods		
For distribution of Food Bags	1,169	800
	1,169	800

8 Debtors and Prepayments	2017 £	2016 £
Tax recoverable	1,896	1,770
Other Debtors	8,404	4,878
Prepayments	4,227	2,813
	14,527	9,461

9 Cash at Bank and in Hand	2017 £	2016 £
Bank operating accounts	15,661	27,083
Bank deposits	266,897	267,269
Petty cash	255	229
	282,813	294,581

10 Creditors: liabilities falling due within one year	2017 £	2016 £
Trade creditors	685	5,545
Accruals	3,640	3,160
Grant payable	2,000	-
	6,325	8,705

SOUTHEND VINEYARD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

11 Funds

a Restricted Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
a) Reform project	-	-	-	-	-
b) Storehouse fund	29,311	50,288	(61,947)	-	17,652
b) Storehouse Community Events	7,450	-	-	-	7,450
b) Storehouse Community Training	11,100	9,717	(14,033)	-	6,784
b) Storehouse Service Offering	132	-	-	-	132
b) Storehouse Youth worker	-	-	-	-	-
b) Storehouse ELF	11,476	-	-	(11,476)	-
b) Storehouse Sleeping bags	261	-	(261)	-	-
b) Storehouse Food buffet, Events, Other	3,310	2,250	(7,105)	1,546	-
b) Storehouse DV Staff	1,018	-	(1,018)	-	-
b) Storehouse Evangelism Fund	304	-	(108)	-	197
b) Storehouse NHS Grant	-	-	-	-	-
b) Storehouse Foodbags	800	84,369	(84,000)	-	1,169
c) Coleman Street Project	9,945	-	(4,974)	-	4,971
d) Ashford Church planting	2,059	-	-	-	2,059
e) Big Lottery grant funds	-	-	-	-	-
f) Family Storehouse	2,803	560	(1,104)	-	2,259
g) Church Lunch	59	-	(59)	-	-
h) Kids' Church	1,960	625	(614)	-	1,971
i) Restore	-	6,965	(7,232)	267	-
j) Youth	805	805	(1,500)	-	110
k) Offerings for Specific Causes	13	555	(490)	-	78
l) Overseas missionary partners	285	9,971	(9,370)	-	886
m) Firebird	-	-	-	-	-
n) Vulnerable Women's Outreach	389	5,967	(2,662)	-	3,693
o) Building project	1,950	1,960	-	-	3,910
p) Van	-	2,390	-	(2,390)	-
	85,429	176,420	(196,476)	(12,053)	53,321

SOUTHEND VINEYARD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

- a) Reform project: is a youth outreach project funded by Heritage Lottery Funding.
- b) Storehouse fund: a fund to provide food for low income/vulnerable individuals/ families in the area. The amounts attributable to ELF have been designated since any surplus is not restricted and therefore, in line with SORP 5.39, is now reflected as charitable activity income from the sale of goods/services. This has been done by transfer of the opening balance of ELF funds from restricted to designated. Since it is a designated fund the surplus funds have been used to clear deficits on other Storehouse restricted funds.
- c) Coleman St. Project: the church is funding the refurbishment of a building in Coleman Street, Southend. The council has granted a 10 year lease at a peppercorn rent to assist with the Storehouse project.
- d) Church planting funds: these are funds received in respect of church plants in the various areas.
- e) Big Lottery: funding a 5 year personal development program to motivate the unemployed back into work, training, or volunteering.
- f) Family Storehouse: a fund to provide food, nappies, baby milk & support for low income families in the local community.
- g) Church Lunch: a fund to provide for an altogether Church lunch.
- h) Kids Church: a fund to provide resources for childrens' activities including staff in the Church.
- i) Restore: a furniture restoration project equipping volunteers with skills and small business knowledge.
- j) Youth: a fund to provide resources for youth activities in the Church.
- k) Offerings for specific causes: a fund to support specific missionary projects in various parts of the world or to offer support in areas affected by natural disasters.
- l) Overseas missionary partners: overseas missionaries supported by the Church.
- m) Firebird: Funds received to run group counselling project but due to staff resource being unavailable, funds are due to be repaid and separate grant applied for.
- n) Vulnerable Women's Outreach: Outreach programme to engage with and help with ladies working in the sex industry in Southend.
- o) Building project: this is money donated towards the church's future intention to purchase a building.
- p) Van: this is money was given toward the purchase of a new van. Upon purchase of the van a transfer was made since the asset is available for the general use of charity.

b Unrestricted Funds	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
General	452,285	176,580	(177,631)	2,390	453,623
Designated - Building fund	10,000	20,000	-	-	30,000
Designated - Storehouse ELF	-	10,298	(16,422)	9,663	3,539
	<u>462,285</u>	<u>206,878</u>	<u>(194,054)</u>	<u>12,053</u>	<u>487,162</u>

- The Building Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on purchase of a property.

- The ELF fund is described in 11a part b) above

c Analysis of Net Assets between funds

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	4,971	47,931	419	53,321
Unrestricted funds				
General	225,330	201,343	26,952	453,625
Designated - Building fund	-	30,000	-	30,000
Designated - Storehouse ELF	-	3,539	-	3,539
	<u>230,301</u>	<u>279,274</u>	<u>27,371</u>	<u>540,485</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

12 Reconciliation with Previous Generally Accepted Accounting Practice

As stated in note 1, the accounts for the year ended 31 March 2017 have been prepared under the FRS 102 SORP accounting framework for the first time (in the previous year the accounts were prepared under the 2015 FRSSSE SORP). There have been no changes to fund balances or brought forward figures as a result of the change in accounting basis.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

SOUTHEND VINEYARD
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2017	2016	2017	2016	2017	2016	2017	2016
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	2	139,106	129,092	20,000	-	87,941	220,108	247,047	349,200
Donated goods	2	-	-	-	-	84,369	80,000	84,369	80,000
Investments		1,696	1,902	-	-	-	-	1,696	1,902
Charitable activities									
Charity shop income		26,735	27,638	-	-	-	-	26,735	27,638
Other activity income		1,279	1,398	10,298	-	-	-	11,577	1,398
Other income and endowments		2,846	2,945	-	-	4,110	-	6,956	2,945
Gain on disposal of asset		4,918	-	-	-	-	-	4,918	-
Total income and endowments		176,580	162,974	30,298	-	176,420	300,108	383,299	463,082
EXPENDITURE ON									
Charitable activities	3	177,631	167,720	16,422	-	196,476	310,657	390,530	478,377
Total expenditure		177,631	167,720	16,422	-	196,476	310,657	390,530	478,377
Net Income/(expenditure)		(1,051)	(4,746)	13,876	-	(20,055)	(10,549)	(7,231)	(15,295)
Transfers between funds		2,390	-	9,663	-	(12,053)	-	-	-
Net movement in funds		1,339	(4,746)	23,539	-	(32,108)	(10,549)	(7,231)	(15,295)
Reconciliation of funds:									
Total funds brought forward		452,285	457,031	10,000	10,000	85,429	95,978	547,714	563,009
Total funds carried forward		453,623	452,285	33,539	10,000	53,321	85,429	540,483	547,714

Movements on reserves and all recognised gains and losses are shown above.