

Southend Vineyard

# Report and Accounts

year ended 31 March 2019

**stewardship<sup>®</sup>**

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**SOUTHEND VINEYARD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2019**

<b>Directors / trustees</b>	Jehan Pasangha Andrew Vincett Roger Newsham Akin Coker Lorna Stennett (appointed 7/09/2018)
<b>Key staff</b>	Andrew Vincett Samantha Vincett
<b>Governing Document</b>	Memorandum and Articles of Association amended November 2011
<b>Company Registration Number</b>	03060009
<b>Charity Registration Number</b>	1047393
<b>Registered Office and Principal Address</b>	The Vineyard Centre 6 Warrior Square Southend on Sea Essex SS1 2JE
<b>Independent Examiner</b>	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	CAF Bank Ltd Lloyds TSB

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# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2019**

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The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31<sup>st</sup> March 2019.

### **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 2018/2019 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 (VCUKI).
  - 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.

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2019**

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### **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 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 Manager
- Charity Shop Manager
- Storehouse cleaner

## **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**

Sunday morning services are held at a local primary school and the Sunday evening service is held in the basement room of a town centre restaurant. We continue to attract a good number of visitors to both of these services, but without the overall number of attendees rising. The Senior Pastors have given much thought to potential reasons, without coming to any conclusions, although it seems a number of other churches, both within the Vineyard movement and in other denominations, are having a similar experience.

## **SOUTHEND VINEYARD**

### **Report of the Trustees for the year ended 31 March 2019**

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Weekday small groups have continued to thrive. They 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 group (a small number of people attend more than one for various reasons). During the year some groups ran for just one term, while others ran for the three terms. The groups continued 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), some were focused on activities (craft/sewing, guitar practice) and some were 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 and a popular monthly prayer breakfast for men.

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, where he is involved in the Christians Against Poverty course and Alpha. The monthly outreach to the town's sex workers has continued and grown, while the weekly drop-in has switched to Wednesday afternoons at Coleman Street Community Centre. 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 at Easter and Christmas, and on Mothers' and Fathers' Days. This year we held an outreach again on Good Friday which was exceptionally well attended. We also held another 'Live Nativity' event before Christmas and then a Christingle service on the Sunday immediately before Christmas. Our involvement with the Vineyard church in Mulhouse, France came to an end when they left the Vineyard movement. However, links with the Spanish and Portuguese (Iberian) Vineyard churches continued with the Senior Pastors attending the Iberian Vineyards' conference in February. The Senior Pastors also became the coordinators of the VCUKI Iberian Mission Partnership with the aim of increasing awareness of, prayer for and involvement with Vineyard churches in the Iberian peninsula.

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 opened three days a week, providing a meeting place, food bags, snacks and tea and coffee for people in need. Family Storehouse continued to meet the needs of young families, opening on Wednesdays, and also ran a mother and toddler group with craft activities. Just over 4,200 people are registered with the Storehouse and Family Storehouse. This number includes 800 children whose mothers gain access in various ways to the help and services provided. We again gave out an average of 500 food bags per week (containing five items, plus bread and sometimes fruit and vegetables depending on availability) and also provided circa 23,000 lunches during the year. Around eight tonnes of food a week was collected and distributed – 80 % of this food would otherwise have been destined for landfill. In addition to housing its own activities, the Storehouse facility was used by other local service providers as a neutral venue for meeting their service users. Monthly Sunday morning services were held at the Storehouse, which were well attended with an average of forty people. These services moved to Sunday evenings half way through the year and continued to be very popular.

Due to our experience in providing food, the Storehouse team are also responsible for administering Southend Council's Essential Living Fund (ELF) food programme, by which needy families can collect a large box of groceries. Whereas anybody can pick up a food bag from the Storehouse, the ELF programme is by referral only from the council. An average of three boxes per week were given out via the ELF programme.

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 and always has been a training movement. 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 number of leaders from the church attended regular Vineyard HUB training events. One church member finished his programme of theological study with the Vineyard Institute.

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 and the Soul Survivor summer festival. A group of people in their 20s and 30s attended the Vineyard Made for More weekend in February. This was a regional mini conference designed to engage with, challenge and encourage this age group in their missional understanding.

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2019**

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

We reported last year on the plan to buy a large retail premises for use by both Southend Vineyard and the Storehouse. However, progress has been slow. Planning permission for change of use was granted by the Council and a mortgage was arranged, however, subsequent to the yearend the purchase has fallen through due to the leaseholder being unwilling to issue a new lease allowing the change of use.

### **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 eleven 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 2019/2020**

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 had hoped to be in our new premises by the end of the financial year. Unfortunately, at the time of writing, it looks as though this will not happen for the reasons noted above. We will therefore pursue new avenues for permanent residence of our Sunday services and the Storehouse ministry.

We will continue to investigate ministry opportunities both locally, nationally and internationally, continuing, if possible, our involvement in France and also visiting Vineyard churches in Spain and Portugal.

We will continue to develop the Storehouse and Family Storehouse and their roles in the community. We plan to appoint a new part-time Women's Worker and part-time Community Worker. Both will primarily be based at the Storehouse.

### **Financial Review**

Total income for the year was £416,118, up 20% from £347,080 in the previous year, mostly due to specific giving toward the anticipated building purchase. Expenditure is down on the prior year, by 4%, to £349,254. Details on the changes can be found in notes three to five.

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

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2019**

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### Donations over £1,000

Unrestricted gift - £35,000 plus recovered income tax under the Gift Aid scheme from a church member. At their meeting on 30 November 2018, the Trustees designated £4,000 to Restore and £10,000 to the Building Fund.

### Grants:

HARP - £41,472 for the Storehouse

YMCA - £3,000 for Family Storehouse

Southend Borough Council - £14,000 (£7,000 for each of the 2018/2019 and 2019/2020 financial years) for the Community Outreach Worker for the Better Queensway regeneration project

Essex Community Foundation - £8,000 for community outreach in connection with the Better Queensway project, for the 2019/20 financial year.

Co-op Local Community Funding - £8,399 for the Storehouse

The People's Trust Postcode Lottery - £3,000 for the Food and Flasks programme at the Storehouse

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

Restore sales were £148.

The church supports a Christian worker with Iris Global in Mozambique. £3,241 (including Gift Aid) was sent in regular support and an additional gift of £740 was sent in October. Southend Vineyard also gave a donation of £2,000 in support of our former administrator for her third year of mission on the OM ship Logos Hope.

### **Building Fund**

In anticipation of purchasing premises, to jointly house the Storehouse, our Sunday services and other events and activities, a building fund was established. By the end of March this held £102,459. Church members contributed to the fund by single donations or through their regular giving (in addition to the amount they already gave). Gift Aid was applicable to most of these donations. A number of fund raising events were also held, including a table tennis tournament and a concert.

### Donations over £1,000

Three church members gave £1,000 each

One church member gave £3,000

Two church members gave £5,000 each

### Grants

All Churches Trust Ltd - £8,500

The Rosca Trust - £5,000 towards a kitchen in the new premises

A church member also made a loan of £10,000 to the Building Fund, see note 15.

### **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. This is approximately equivalent to £57,500, based on the general and not restricted funds.

Southend Vineyard currently holds a large cash reserve, £242,953 of general funds cash at yearend, which was generated by the sale of former premises. The reserve is being maintained to assist with the purchase of new premises, when somewhere suitable is identified.

### **Investment Policy**

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

# **SOUTHEND VINEYARD**

## **Report of the Trustees for the year ended 31 March 2019**

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### **Independent Examiner**

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

### **Responsibilities of directors under company law**

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company 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 directors 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 directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On Behalf Of The Trustees**



Akin Coker (Chairman)

Date: 29 November 2019



## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF

### SOUTHEND VINEYARD

('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019 on pages 9 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

Since the Company'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 in England and Wales, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Jacob Farley ACA  
Institute of Chartered Accountants in England and Wales

4 December 2019

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

**SOUTHEND VINEYARD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	148,948	221,887	370,835	308,786
Charitable activities	4	43,777	-	43,777	36,988
Investments		978	-	978	933
Other income		528	-	528	373
<b>Total income and endowments</b>		<b>194,230</b>	<b>221,887</b>	<b>416,118</b>	<b>347,080</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:	5	174,869	174,385	349,254	363,943
<b>Total expenditure</b>		<b>174,869</b>	<b>174,385</b>	<b>349,254</b>	<b>363,943</b>
<b>Net income/(expenditure)</b>		<b>19,362</b>	<b>47,503</b>	<b>66,864</b>	<b>(16,863)</b>
<b>Transfers between funds</b>	16	<b>(5,459)</b>	<b>5,459</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>13,903</b>	<b>52,962</b>	<b>66,864</b>	<b>(16,863)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		496,819	26,800	523,620	540,483
<b>Total funds carried forward</b>	16	<b>510,722</b>	<b>79,762</b>	<b>590,484</b>	<b>523,620</b>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11 - 20 form part of these accounts.

**SOUTHEND VINEYARD**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>FIXED ASSETS</b>					
Tangible assets	7	207,244	-	207,244	216,287
Social investments	8	18,543	-	18,543	24,382
		<u>225,787</u>	<u>-</u>	<u>225,787</u>	<u>240,669</u>
<b>CURRENT ASSETS</b>					
Stock	9	-	1,169	1,169	1,169
Debtors	10	6,061	1,917	7,978	7,188
Cash at bank and in hand	11	292,197	91,677	383,874	288,518
		<u>298,258</u>	<u>94,762</u>	<u>393,020</u>	<u>296,875</u>
<b>CREDITORS: Amounts falling due within one year</b>	12	13,324	15,000	28,324	13,923
<b>Net current assets / (liabilities)</b>		<u>284,934</u>	<u>79,762</u>	<u>364,697</u>	<u>282,952</u>
<b>Total assets less current liabilities</b>		<u>510,722</u>	<u>79,762</u>	<u>590,484</u>	<u>523,620</u>
<b>TOTAL NET ASSETS</b>		<u>510,722</u>	<u>79,762</u>	<u>590,484</u>	<u>523,620</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	16				
General funds		461,478	-	461,478	457,560
Designated funds		49,244	-	49,244	39,260
		<u>510,722</u>	<u>-</u>	<u>510,722</u>	<u>496,820</u>
Restricted Funds		<u>-</u>	<u>79,762</u>	<u>79,762</u>	<u>26,800</u>
		<u>510,722</u>	<u>79,762</u>	<u>590,484</u>	<u>523,620</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

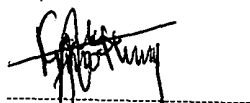
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 November 2019 and were signed on its behalf by:



Akin Coker (Chairman)

Company number: 03060009

Charity number: 1047393

The notes on page 11 - 20 form part of these accounts.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1 Statutory Information**

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

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"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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 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).

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.

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 the charity shop, rental of premises and church events and activities.

Investment income represents income generated by the charity's assets and includes income from 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 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.

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.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**2 Accounting Policies (continued)**

**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.

**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 £2,000 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 buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment and Vehicles	Over 3 to 7 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**

Social investments are investments where the primary motive is to further the charity's objects, not to generate an investment return. Social investments comprise welfare and concessionary loans. These are initially recognised as the amount paid and thereafter the carrying value at every balance sheet date is adjusted for repayments, interest charges and provisions for impairment if the amount owed may not be fully recoverable.

Impairment losses and losses arising on the disposal of social investments are included in the Statement of Financial Activities under the heading 'Expenditure on charitable activities'. Gains arising on the disposal of social investments are included in the Statement of Financial Activities under the heading 'Other income'. All other gains and losses on investment assets are included in the Statement of Financial Activities under the heading 'Net gains / (losses) on investments'.

**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 company is a registered charity; it 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.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**3 Donations and legacies**

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Donations of cash and similar	123,359	44,522	167,881	139,567
Donations in kind	-	84,000	84,000	84,000
Other grants receivable	-	86,021	86,021	61,590
Income tax recoverable	25,589	7,344	32,933	23,629
	<u>148,948</u>	<u>221,887</u>	<u>370,835</u>	<u>308,786</u>

Donations in kind comprise items of food noted for distribution to beneficiaries.

**4 Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Charity Shop	37,016	-	37,016	29,055
Church retreats and events	1,333	-	1,333	1,933
Community outreach programs (ELF)	3,458	-	3,458	3,860
Room hire	1,970	-	1,970	2,140
	<u>43,777</u>	<u>-</u>	<u>43,777</u>	<u>36,988</u>

**5 Charitable expenditure**

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
<b>a Costs incurred directly on specific activities</b>				
Payroll Note 6	78,922	59,619	138,541	148,432
Ministry	32,853	5,932	38,785	41,032
New Premises	9,231	-	9,231	-
Charity shop	2,021	-	2,021	2,483
Storehouse & Essential Living Fund	1,958	20,913	22,871	27,522
Grants payable Note 5c	14,726	3,921	18,647	22,799
Donated goods distributed in year	-	84,000	84,000	84,000
	<u>139,711</u>	<u>174,385</u>	<u>314,096</u>	<u>326,268</u>
<b>b Costs incurred on support &amp; administration</b>				
Property costs	17,252	-	17,252	14,707
Depreciation	9,043	-	9,043	14,014
Administration	5,952	-	5,952	6,493
Governance costs				
Cost of independent examination	2,911	-	2,911	2,462
	<u>35,158</u>	<u>-</u>	<u>35,158</u>	<u>37,675</u>
<b>Total expenditure</b>	<u>174,869</u>	<u>174,385</u>	<u>349,254</u>	<u>363,943</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,202 (2018: £1,277) to Stewardship for payroll bureau and consultancy services.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**5 Charitable expenditure (continued)**

<b>c Grants payable</b>	Institutions	Individuals	2019
	£	£	£
Grants for UK and overseas mission	11,422	3,446	14,869
Grants for the relief of poverty	-	3,778	3,778
	<u>11,422</u>	<u>7,225</u>	<u>18,647</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2017
	£	£	£
Grants for UK and overseas mission	11,691	9,133	20,824
Grants for the relief of poverty	-	1,975	1,975
	<u>11,691</u>	<u>11,108</u>	<u>22,799</u>

The charity's principal grants to institutions comprised:

	2019	2018
	£	£
Vineyard Churches UK&I	8,108	9,144
Operation Mobilisation	2,000	-
Grants to institutions for less than £1,000 each	<u>1,315</u>	<u>2,547</u>
	<u>11,422</u>	<u>11,691</u>

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 11 (2018: 11). 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 Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2019
				£
Trustees:				
Andrew Vincett	21,285	-	2,463	23,748
Roger Newsham	13,618	-	238	13,856
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	21,285	-	2,463	23,748
Other members of key management				<u>28,526</u>
				<u>89,879</u>

The following amounts were charged in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2018
				£
Trustees:				
Andrew Vincett	21,285	-	2,463	23,748
Roger Newsham	6,950	-	-	6,950
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	21,285	-	2,463	23,748
Other members of key management				<u>30,103</u>
				<u>84,549</u>

Andrew Vincett, served as church leaders and Roger Newsham served as Operations Manager. They each received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**7 Tangible fixed assets**

	Freehold Property £	Leasehold Improvements £	Fixtures, fittings and equipment £	Vehicles £	Total 2019 £
<b>Cost</b>					
At 1 April 2018	272,922	49,737	204,144	16,190	542,993
Additions	-	-	-	-	-
At 31 March 2019	<u>272,922</u>	<u>49,737</u>	<u>204,144</u>	<u>16,190</u>	<u>542,993</u>
<b>Accumulated depreciation</b>					
At 1 April 2018	69,646	49,737	203,006	4,317	326,706
Charge for the year	5,350	-	455	3,238	9,043
At 31 March 2019	<u>74,996</u>	<u>49,737</u>	<u>203,461</u>	<u>7,555</u>	<u>335,749</u>
<b>Net book value</b>					
At 31 March 2019	<u>197,926</u>	<u>-</u>	<u>683</u>	<u>8,635</u>	<u>207,244</u>
At 31 March 2018	<u>203,276</u>	<u>-</u>	<u>1,138</u>	<u>11,873</u>	<u>216,287</u>

**8 Social investments**

	Welfare loans	Concessionary loans	2019 £	2018 £
Cost, less impairment, brought forward	6,982	17,400	24,382	23,296
Loans made in the year	215	-	215	4,192
Loans repaid in the year	(2,402)	(600)	(3,002)	(3,106)
Written off in the year	(3,051)	-	(3,051)	-
Cost, less impairment, carried forward	<u>1,743</u>	<u>16,800</u>	<u>18,543</u>	<u>24,382</u>
These loans are repayable as follows:				
Within one year	1,743	600	600	7,582
After one year	-	16,200	16,200	16,800
	<u>1,743</u>	<u>16,800</u>	<u>16,800</u>	<u>24,382</u>

Social investments comprise a concessionary loan made to a charity to help it make a deposit on a building purchase. This loan is repayable by monthly instalments; it is unsecured and is interest free.

Social investments comprise a number of small welfare and concessionary loans made to individuals and charities to help meet certain needs. These loans are all interest free, unsecured and repayable over varying terms.

**9 Stock**

	2019 £	2018 £
Donated goods for distribution to beneficiaries	<u>1,169</u>	<u>1,169</u>
	<u>1,169</u>	<u>1,169</u>

**10 Debtors**

	2019 £	2018 £
<b>Falling due within one year:</b>		
Tax recoverable	3,376	3,034
Prepayments and accrued income	<u>4,602</u>	<u>4,154</u>
	<u>7,978</u>	<u>7,188</u>



**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**11 Cash at Bank and in Hand**

	2019	2018
	£	£
Cash at bank with immediate access	76,190	40,859
Notice deposits (with a term of three months or less)	307,402	247,422
Petty cash	281	238
	<u>383,874</u>	<u>288,518</u>

**12 Creditors: liabilities falling due within one year**

	2019	2018
	£	£
Payroll: Pension, taxation and social security	684	633
Accruals	2,640	3,640
Deferred income	15,000	9,650
Loans	10,000	-
	<u>28,324</u>	<u>13,923</u>

**13 Deferred income**

Deferred income comprises the following:

	Community outreach officer	Restore	2019	2018
			£	£
Balance at the beginning of the reporting period	-	9,650	9,650	-
Amount released to income	-	(9,650)	(9,650)	-
Amount deferred in year	15,000	-	15,000	9,650
Balance at the end of the reporting period	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>9,650</u>

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

	15,000	-	15,000	9,650
Within one year	-	-	-	-
After one year	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>9,650</u>

**14 Loans**

The liabilities for loans referred to in note 12 fall due for repayment as follows:

	Otherwise than by instalments	By instalments	Concessionary loans 2019	2018
			£	£
Repayable:				
Within one year	10,000	-	10,000	-
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>

The concessionary loan was made by a church member towards the future building purchase and is interest free and unsecured; the original terms were for repayments in monthly instalments beginning in October 2019, however the loan funds will be return as the building purchase is no longer happening, see note 18 for details.

**15 Pension commitments**

During the year employer's pension contributions totalling £6,258 (2018: £5,983) were payable to defined contribution personal pension schemes. £684 of pension contributions were owing at the balance sheet date (2018: £633).

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**16 Funds**

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

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Designated - Building fund	39,260	-	(15)	10,000	-	49,244
Designated - Storehouse ELF	-	3,458	(1,958)	(1,500)	-	-
	<u>39,260</u>	<u>3,458</u>	<u>(1,973)</u>	<u>8,500</u>	<u>-</u>	<u>49,244</u>
<i>General Unrestricted Funds</i>	457,560	190,772	(172,895)	(13,959)	-	461,478
<b>Total Unrestricted Funds</b>	<u>496,819</u>	<u>194,230</u>	<u>(174,869)</u>	<u>(5,459)</u>	<u>-</u>	<u>510,722</u>
<i>Restricted Funds</i>						
a) Coleman Street Project	-	-	-	-	-	-
b) Storehouse fund	12,481	73,925	(74,296)	1,500	-	13,609
b) Storehouse Foodbags	1,169	84,000	(84,000)	-	-	1,169
c) Ashford Church planting	-	-	-	-	-	-
d) Family Storehouse	2,194	3,030	(572)	-	-	4,653
e) Kids' Church	1,572	-	(116)	-	-	1,457
f) Restore	720	9,798	(11,251)	4,000	-	3,267
g) Youth	-	-	-	-	-	-
h) Offerings for Specific Causes	215	555	(475)	(41)	-	254
i) Overseas missionary partners	627	2,852	(3,446)	-	-	33
j) Vulnerable Women's Outreach	412	218	(230)	-	-	401
k) Building project	7,409	47,510	-	-	-	54,919
	<u>26,800</u>	<u>221,887</u>	<u>(174,385)</u>	<u>5,459</u>	<u>-</u>	<u>79,762</u>
<b>Aggregate of funds</b>	<u>523,619</u>	<u>416,118</u>	<u>(349,254)</u>	<u>-</u>	<u>-</u>	<u>590,484</u>

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2019 £
Fixed assets	225,787	-	-	225,787
Stock and debtors	6,061	-	3,086	9,147
Cash at bank and in hand	242,953	49,244	91,677	383,874
Current liabilities	(13,324)	-	(15,000)	(28,324)
Non-current liabilities	-	-	-	-
	<u>461,478</u>	<u>49,244</u>	<u>79,762</u>	<u>590,484</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**16 Funds (continued)**

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

	Opening balance 2018 £	Incoming resources 2018 £	Outgoing resources 2018 £	Transfers in the year 2018 £	Gains and losses 2018 £	Closing balance 2018 £
<i>Designated Funds</i>						
Designated - Building fund	30,000	7,260	-	2,000	-	39,260
Designated - Storehouse ELF	3,539	3,860	(9,611)	2,212	-	-
	<u>33,539</u>	<u>11,120</u>	<u>(9,611)</u>	<u>4,212</u>	<u>-</u>	<u>39,260</u>
<i>General Unrestricted Funds</i>	453,623	167,108	(163,829)	658	-	457,560
	<u>453,623</u>	<u>167,108</u>	<u>(163,829)</u>	<u>658</u>	<u>-</u>	<u>457,560</u>
Total Unrestricted Funds	487,162	178,227	(173,440)	4,870	-	496,819
	<u>487,162</u>	<u>178,227</u>	<u>(173,440)</u>	<u>4,870</u>	<u>-</u>	<u>496,819</u>
<i>Restricted Funds</i>						
a) Coleman Street Project	4,971	-	(4,971)	-	-	-
b) Storehouse fund	32,215	65,722	(77,146)	(8,311)	-	12,481
b) Storehouse Foodbags	1,169	84,000	(84,000)	-	-	1,169
c) Ashford Church planting	2,059	-	-	(2,059)	-	-
d) Family Storehouse	2,259	148	(212)	-	-	2,194
e) Kids' Church	1,971	-	(399)	-	-	1,572
f) Restore	-	6,959	(8,240)	2,000	-	720
g) Youth	110	367	(477)	-	-	-
h) Offerings for Specific Causes	78	1,379	(1,243)	-	-	215
i) Overseas missionary partners	886	8,743	(9,001)	-	-	627
j) Vulnerable Women's Outreach	3,693	1,535	(4,816)	-	-	412
k) Building project	3,910	-	-	3,499	-	7,409
	<u>53,321</u>	<u>168,852</u>	<u>(190,505)</u>	<u>(4,870)</u>	<u>-</u>	<u>26,800</u>
	<u>53,321</u>	<u>168,852</u>	<u>(190,505)</u>	<u>(4,870)</u>	<u>-</u>	<u>26,800</u>
Aggregate of funds	540,483	347,080	(363,945)	-	-	523,619
	<u>540,483</u>	<u>347,080</u>	<u>(363,945)</u>	<u>-</u>	<u>-</u>	<u>523,619</u>

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2018 £
Fixed assets	240,669	-	-	240,669
Stock and debtors	6,976	-	1,380	8,357
Cash at bank and in hand	214,189	39,260	35,069	288,518
Current liabilities	(4,273)	-	(9,650)	(13,923)
Non-current liabilities	-	-	-	-
	<u>457,561</u>	<u>39,260</u>	<u>26,800</u>	<u>523,621</u>

**SOUTHEND VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**16 Funds (continued)**

Designated funds

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

ELF (Essential Living Fund) is a designated fund used in line with the storehouse restricted funds but the surplus is not restricted to such projects.

Restricted funds

a) 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.

b) Storehouse fund: a fund to provide food for low income/vulnerable individuals/ families in the area. The transfers out are to reimburse expenditure incurred in the general fund and to correct brought forward discrepancies in the fund balance.

c) Church planting funds: these are funds received in respect of church plants in the various areas. The transfer out is in respect of monies disbursed to the church plants.

d) Family Storehouse: a fund to provide food, nappies, baby milk & support for low income families in the local community.

e) Kids Church: a fund to provide resources for childrens' activities including staff in the Church.

f) Restore: a furniture restoration project equipping volunteers with skills and small business knowledge.

g) Youth: a fund to provide resources for youth activities in the Church.

h) 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.

i) Overseas missionary partners: overseas missionaries supported by the Church.

j) Vulnerable Women's Outreach: Outreach programme to engage with and help with ladies working in the sex industry in Southend.

k) Building project: this is money donated towards the church's future intention to purchase a building.

**17 Transactions with related parties**

During the year the charity:

- a) received donations totalling £22,005 (2018: £15,77) from related parties (which includes trustees, anyone closely connected to them and key management). Within the total £7,685 was restricted (2018: £895).
- b) paid expenses totalling £461 (2018: £1,379) to 2 (2017: 2) trustees for travel whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**18 Events since the year end**

Since the yearned the proposed purchase of property has fallen through. As a result the member loan has been classified as a current liability and will be repaid in full. In addition the charity is in contact with donors to the restricted building fund to confirm they are happy for funds to be maintained in the fund until suitable property is found in the future to fulfil the restriction placed upon the funds.

**19 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 2019**

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2019	2018	2019	2018	2019	2018	2019	2018
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	148,948	132,674	-	7,260	221,887	168,852	370,835	308,786
Charitable activities	4	40,319	33,128	3,458	3,860	-	-	43,777	36,988
Investments		978	933	-	-	-	-	978	933
Other income		528	373	-	-	-	-	528	373
Total income and endowments		190,772	167,108	3,458	11,120	221,887	168,852	416,118	347,080
EXPENDITURE ON:									
Charitable activities:	5	172,895	163,829	1,973	9,611	174,385	190,503	349,254	363,943
Total Expenditure		172,895	163,829	1,973	9,611	174,385	190,503	349,254	363,943
Net income/(expenditure)		17,877	3,279	1,485	1,509	47,503	(21,650)	66,864	(16,863)
Transfers between funds	16	(13,959)	658	8,500	4,212	5,459	(4,870)	-	-
Net movement in funds		3,918	3,937	9,985	5,721	52,962	(26,521)	66,864	(16,863)
Reconciliation of funds:									
Total funds brought forward		457,560	453,623	39,260	33,539	26,800	53,321	523,620	540,483
Total funds carried forward	16	461,478	457,560	49,244	39,260	79,762	26,800	590,484	523,620