

Southend Vineyard

Report and Accounts

year ended 31 March 2020

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COMPANIES HOUSE

stewardship[®]

1 Lamb's Passage LONDON EC1Y 8AB
t: 0208 502 5600
e: enquiries@stewardship.org.uk
w: www.stewardship.org.uk

SOUTHEND VINEYARD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2020

Trustees	Jehan Pasangha Andrew Vincett Roger Newsham Akin Coker Lorna Stennett (resigned 1 September 2020) Grant Gooding (appointed 11 September 2020) Joao Mazive (appointed 18 December 2020)
Company Secretary	Catherine Wakeling
Key Staff	Andrew Vincett Samantha Vincett
Governing Document	Memorandum and Articles of Association amended November 2011
Company Registration Number	03060009
Charity Registration Number	1047393
Registered Office and Principal Address	The Vineyard Centre 6 Warrior Square Southend on Sea Essex SS1 2JE
Independent Examiner	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Ltd Lloyds TSB

Contents	Page
Company Information	1
Trustees' Annual Report	2-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-20

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2020

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2020.

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 2019/2020 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 2020

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

In the first month of the year a Women's Outreach Worker was also appointed (externally funded)

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 was held in the basement room of a town centre restaurant, before transferring to the church office training room midway through the year. 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 firm 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 2020

Weekday small groups 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). 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. The appointment of a Women's Outreach Worker gave a firmer footing to the outreach to sex workers in Southend. This is particularly sensitive work but we were thrilled to be able to find a safe refuge for one woman who has flourished in her new environment. 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 well attended. We held a carol service before Christmas, which was popular, and then a Christingle service on the Sunday immediately before Christmas.

Links with the Spanish and Portuguese (Iberian) Vineyard churches continued, with the Senior Pastors attending the Iberian Vineyards' conference in February. The Senior Pastors continued as coordinators of the VCUK Iberian Mission Partnership with the aim of increasing awareness of, prayer for and involvement with Vineyard churches in the Iberian Peninsula. More UK based people have joined the Partnership and a good relationship is developing with the Pastor of one of the Spanish churches, helping to continue developing links.

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 4000 people are registered with the Storehouse and Family Storehouse. This number includes around 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 evening services were held at the Storehouse, which were well attended with an average of forty people.

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. Twelve people attended the National leaders' Conference in January. We ran our yearly Leaders Day in July with guest speakers from Coventry Vineyard. Our New Leader Training programme also started again in February to encourage new leaders coming through.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2020

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 or fortnightly groups for young people and trips to the Dreaming the Impossible weekend and the last ever Soul Survivor summer festival.

The charity shop continued on the ground floor of Southend Vineyard's office premises, 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.

The plan to buy a large retail premises adjacent to the Southend Vineyard offices has sadly come to nothing. We continue to look for suitable premises for both Sunday services and the Storehouse.

We have been aware for a while of the issues surrounding modern slavery, so during this year one of the Senior Pastors became involved with a local charity, Southend Against Modern Slavery. Part of the work undertaken has been training others to look for signs of modern slavery, but she is also involved in intelligence gathering.

Shortly before the end of the year the deteriorating Covid-19 pandemic situation led to the national lockdown towards the end of March. No one knows exactly how this will play out in the long term, but Southend Vineyard (along with so many other churches) rapidly switched Sunday services online and small groups to various online platforms. Early indications are that this is going well, although some groups which relied on face to face contact have had to close. The charity shop was also closed for several months, but did reopen (after a thorough risk assessment and Covid secure measures being put in place), although for fewer hours than usual. At first it seemed that the Storehouse would also have to close, but the borough council asked us to remain open to distribute food bags. The way people collected a food bag was adjusted to allow for social distancing and a commendation from the local police District Commander for the way we had proceeded was welcomed. The community café at the Storehouse closed, but the area is used for making packed lunches for the rough sleepers housed in local Bed and Breakfast accommodation. A live Sunday worship event on Facebook, Live@Five, has also been started by one of the worship leaders.

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 2020/2021

The Covid-19 situation has disrupted our plans somewhat. Nevertheless we will continue to look for suitable premises to accommodate Sunday services, regular activities and other events. We will continue to train new leaders and develop and start new small groups. We will also reboot the Alpha course and continue to reach out to the population of Southend.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2020

The Covid-19 pandemic has placed severe limitations on our activities. In terms of meeting together on Sundays we cannot yet see a time when this may happen. Therefore, in this new situation we will develop our online presence using Zoom, Youtube, Facebook and other social media platforms. At the time of writing this is well under way. We will also plan carefully for the time when public meetings can restart, being aware that we will have to comply with government regulations and advice on public gatherings.

We will continue to develop the Storehouse and Family Storehouse and their roles in the community. The award of a Community Fund Lottery grant secures the immediate future of the Storehouse staff and we will look forward to the time when the lifting of Covid-19 restrictions allows the project being funded to begin. We are mindful that the Storehouse building itself will be demolished in the fairly near future as part of the redevelopment of the whole area, so we will continue to look for suitable alternative premises.

Financial Review

Total income for the year was £371,605, down 10% from £416,118 in the previous year. Expenditure is also down on the prior year, by 6%, to £368,670 (2019: £349,254). Details on the changes can be found in notes three to six, on pages 13 to 14.

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

Donations over £1,000

£1,000 for the Storehouse from a church member
£1,100 for the Storehouse from the Rotary Club
£1,000 for Ruth Donaldson (Iris Global) from a church member
£5,000 unrestricted gift
£2,367.40 unrestricted gift

Grants

HARP - £41,472 for the Storehouse
Southend Borough Council - £7,000 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
The Police and Crime Commissioner for Essex - £14,160 for the women's outreach project
Essex Community Foundation Tampon Tax grant - £10,000 for women's outreach in May 2019, and a further £10,000 for women's outreach in January 2020

A Community Fund Lottery grant has been secured from 2020/2021 for three years (£100,000 in 2020/2021; £90,000 in 2021/2022 and £90,000 in 2022/2023).

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

Restore sales were £515.

Essential Living Fund income received was £3,188.

The church supports a Christian worker with Iris Global in Mozambique. During the year, £1,735 was sent in regular support and a further £2,007 was sent following our Christmas appeal. We also held a Mozambican-themed lunch in August which raised £197 for Iris Ministries. A contribution of £468.31 was given towards the cost of a return flight to Mozambique.

Building Fund

Although the plan for purchasing premises did not come to fruition, the status of the building fund was clarified and donors informed that the fund would be maintained in preparation for the purchase of alternative premises. During the year £5,000 was received from Bishops Stortford Vineyard, together with gifts of £16,000 and £1,000 from church members (not including Gift Aid). At the end of March the restricted building fund held £104,562, with a further designated fund of £41,950.

SOUTHEND VINEYARD

Report of the Trustees for the year ended 31 March 2020

Reserves Policy

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

- Three months full running costs of the church; and
- 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, £207,708 of general funds cash at year end, which was generated by the sale of former premises. The reserve is in excess of the level set above and 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.

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.

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 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 those financial statements, the Trustees are required to:


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

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.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Date: 12 March 2021

DocuSigned by:

E850D8C9CC68400...
Akin Coker (Chairman)

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 2020 on pages 9 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 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.

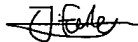
Independent examiner’s statement

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 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

15 March 2021

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 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	141,699	187,260	328,959	370,835
Charitable activities	4	40,408	1,390	41,798	43,777
Investments	5	717	-	717	978
Other income		131	-	131	528
Total income and endowments		182,954	188,650	371,605	416,118
EXPENDITURE ON:					
Charitable activities	6	190,046	178,624	368,670	349,254
Total expenditure		190,046	178,624	368,670	349,254
Net income/(expenditure)		(7,092)	10,026	2,935	66,864
Transfers between funds	17	(46,568)	46,568	-	-
Net movement in funds		(53,660)	56,594	2,935	66,865
Reconciliation of funds:					
Total funds brought forward		510,722	79,762	590,484	523,619
Total funds carried forward	17	457,062	136,356	593,419	590,484

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

AS AT 31 MARCH 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	8	198,202	-	198,202	207,245
Social investments	9	16,860	-	16,860	18,543
		<u>215,062</u>	<u>-</u>	<u>215,062</u>	<u>225,788</u>
CURRENT ASSETS					
Stock	10	-	1,169	1,169	1,169
Debtors	11	4,500	307	4,807	7,978
Cash at bank and in hand	12	250,139	134,881	385,020	383,874
		<u>254,639</u>	<u>136,356</u>	<u>390,996</u>	<u>393,020</u>
CREDITORS: Amounts falling due within one year	13	(12,640)	-	(12,640)	(28,324)
Net current assets / (liabilities)		<u>242,000</u>	<u>136,356</u>	<u>378,356</u>	<u>364,696</u>
Total assets less current liabilities		<u>457,062</u>	<u>136,356</u>	<u>593,419</u>	<u>590,484</u>
TOTAL NET ASSETS		<u>457,062</u>	<u>136,356</u>	<u>593,419</u>	<u>590,484</u>
FUND BALANCES					
Unrestricted Funds	17				
General funds		414,631	-	414,631	461,478
Designated funds		42,432	-	42,432	49,244
		<u>457,062</u>	<u>-</u>	<u>457,062</u>	<u>510,722</u>
Restricted Funds		<u>-</u>	<u>136,356</u>	<u>136,356</u>	<u>79,762</u>
		<u>457,062</u>	<u>136,356</u>	<u>593,419</u>	<u>590,484</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

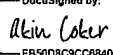
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner 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

- 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 12 March 2021 and were signed on its behalf by:

DocuSigned by:

 EB59D8C3CC89400
 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 2020

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. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

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

Income from donations includes:

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

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

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

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

Other income comprises other ad hoc income not of the above in nature.

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.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

2 Accounting Policies (continued)

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

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

- d) Fund accounting

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

- f) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £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	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.

- g) 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'.

- h) Stocks

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

- j) 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.

- k) 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.

- l) 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).

- n) 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.

- o) Critical accounting estimates and areas of judgement

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

3 Donations

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

	2020	2019
	£	£
Donations of cash and similar	136,245	167,881
Donations in kind	84,000	84,000
Other grants receivable	83,132	86,021
Legacies receivable	-	-
Income tax recoverable	25,582	32,933
	<u>328,959</u>	<u>370,835</u>
4 Income from charitable activities		
	2020	2019
	£	£
Charity Shop	33,809	37,016
Church retreats and events	1,381	1,333
Restore sales	515	-
Community outreach programs (ELF)	3,188	3,458
Room hire	2,905	1,970
	<u>41,798</u>	<u>43,777</u>
5 Investment income		
	2020	2019
	£	£
Bank interest	717	978
6 Charitable expenditure		
	2020	2019
	£	£
a Costs incurred directly on specific activities		
Payroll (note 7)	154,762	138,541
Ministry	41,524	38,785
New Premises	12,117	9,231
Charity shop	1,103	2,021
Storehouse & Essential Living Fund	20,242	22,871
Donations in kind expensed	84,000	84,000
Grants payable (note 6c)	15,109	18,647
	<u>328,856</u>	<u>314,096</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,600	2,640
Other	648	271
	<u>4,248</u>	<u>2,911</u>
Property costs	18,153	17,252
Depreciation	9,043	9,043
Administration	8,370	5,952
	<u>39,814</u>	<u>35,158</u>
Total expenditure	<u>368,670</u>	<u>349,254</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2019: £2,640); in addition the charity paid £1,217 (2019: £1,202) to Stewardship for payroll bureau and consultancy services.

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

c Grants payable

	Institutions	Individuals	2020
	£	£	£
Grants for UK and overseas mission	10,113	4,630	14,743
Grants for the relief of poverty	-	366	366
	<u>10,113</u>	<u>4,996</u>	<u>15,109</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2020	2019
	£	£
Vineyard Churches UK&I	8,128	8,108
Operation Mobilisation	-	2,000
Grants to institutions for less than £1,000 each	<u>1,984</u>	<u>1,315</u>
	<u>10,113</u>	<u>11,422</u>

7 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 13 (2019: 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	2020
				£
Trustees:				
Andrew Vincett	21,285	-	2,463	23,748
Roger Newsham	16,075	-	482	16,557
Key management connected to trustees:				
Samantha Vincett, spouse of Andrew Vincett	21,285	-	2,463	23,748
Other members of key management				<u>35,251</u>
				<u>99,305</u>

The following amounts were payable in the previous year:

	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>

Andrew Vincett, served as church leader 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 2020

8 Tangible fixed assets

	Freehold Property £	Leasehold Improvements £	Fixtures, fittings and equipment £	Vehicles £	Total 2020 £
Cost					
At 1 April 2019	272,923	204,144	49,737	16,190	542,994
Additions	-	-	-	-	-
At 31 March 2020	<u>272,923</u>	<u>204,144</u>	<u>49,737</u>	<u>16,190</u>	<u>542,994</u>
Accumulated depreciation					
At 1 April 2019	74,996	203,461	49,737	7,555	335,749
Charge for the year	5,350	455	-	3,238	9,043
At 31 March 2020	<u>80,346</u>	<u>203,916</u>	<u>49,737</u>	<u>10,793</u>	<u>344,792</u>
Net book value					
At 31 March 2020	<u>192,577</u>	<u>228</u>	<u>-</u>	<u>5,397</u>	<u>198,202</u>
At 31 March 2019	<u>197,927</u>	<u>683</u>	<u>-</u>	<u>8,635</u>	<u>207,245</u>

9 Social investments

	Welfare loans	Concessionary loans	2020 £
Cost, less impairment, brought forward	1,743	16,800	18,543
Loans made in the year	-	-	-
Loans repaid in the year	(1,020)	(600)	(1,620)
Written off in the year	(63)	-	(63)
Cost, less impairment, carried forward	<u>660</u>	<u>16,200</u>	<u>16,860</u>

These loans are repayable as follows:

Within one year	660	600	600
After one year	-	15,600	15,600
	<u>660</u>	<u>16,200</u>	<u>16,200</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.

	Welfare loans	Concessionary loans	2019 £
Cost, less impairment, brought forward	6,982	17,400	24,382
Loans made in the year	215	-	215
Loans repaid in the year	(2,402)	(600)	(3,002)
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>

These loans are repayable as follows:

Within one year	1,743	600	600
After one year	-	16,200	16,200
	<u>1,743</u>	<u>16,800</u>	<u>16,800</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

10 Stock

	2020	2019
	£	£
Donated goods for distribution to beneficiaries	1,169	1,169

11 Debtors: falling due within one year

	2020	2019
	£	£
Tax recoverable	1,631	3,376
Prepayments and accrued income	3,176	4,602
	<u>4,807</u>	<u>7,978</u>

12 Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank with immediate access	41,579	76,190
Notice deposits (with a term of three months or less)	343,083	307,402
Petty cash	358	281
	<u>385,020</u>	<u>383,874</u>

13 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Taxation and social security	820	684
Accruals	4,320	2,640
Deferred income (note 14)	7,500	15,000
Loans (note 15)	-	10,000
	<u>12,640</u>	<u>28,324</u>

14 Deferred income

Deferred income comprises the following:

	Vulnerable Women's Outreach	Community outreach officer	Restore	2020 £
Balance at the beginning of the reporting period	-	15,000	-	15,000
Amount released to income	-	(15,000)	-	(15,000)
Amount deferred in year	7,500	-	-	7,500
Balance at the end of the reporting period	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>

In the previous year deferred income comprises the following:

	Vulnerable Women's Outreach	Community outreach officer	Restore	2019 £
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
Balance at the end of the reporting period	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>

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

Within one year	-	15,000	15,000
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SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

15 Loans and finance leases

The liabilities for loans referred to in note 13 fall due for repayment as follows:

	Concessionary loans	
	2020	2019
	£	£
Repayable:		
Within one year	-	10,000

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 were returned in full in November 2019 building because the purchase of property did not materialise.

16 Pension commitments

During the year employer's pension contributions totalling £6,896 (2019: £6,258) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2019: £684).

17 Funds

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Designated - Building fund	49,244	40,978	-	(48,272)	-	41,950
Designated - Storehouse ELF	-	3,188	(2,706)	-	-	482
	<u>49,244</u>	<u>44,166</u>	<u>(2,706)</u>	<u>(48,272)</u>	<u>-</u>	<u>42,432</u>
<i>General Unrestricted Funds</i>	461,478	138,789	(187,340)	1,704	-	414,631
Total Unrestricted Funds	<u>510,722</u>	<u>182,954</u>	<u>(190,046)</u>	<u>(46,568)</u>	<u>-</u>	<u>457,062</u>
<i>Restricted Funds</i>						
a) Alzheimer's Collection Tin	-	148	-	-	-	148
b) Storehouse fund	13,609	54,461	(60,938)	-	-	7,132
b) Storehouse Foodbags	1,169	84,000	(84,000)	-	-	1,169
c) Community Outreach Officer	-	15,000	(15,000)	-	-	-
d) Family Storehouse	4,653	-	(1,408)	-	-	3,245
e) Kids' Church	1,457	-	(751)	-	-	706
f) Restore	3,267	515	(721)	-	-	3,061
g) Offerings for Specific Causes	254	830	(1,020)	-	-	64
h) Overseas missionary partners	33	3,820	(3,742)	-	-	111
i) Vulnerable Women's Outreach	401	26,801	(11,044)	-	-	16,158
j) Building project	54,919	3,075	-	46,568	-	104,562
	<u>79,761</u>	<u>188,650</u>	<u>(178,624)</u>	<u>46,568</u>	<u>-</u>	<u>136,356</u>
Aggregate of funds	<u>590,483</u>	<u>371,605</u>	<u>(368,670)</u>	<u>-</u>	<u>-</u>	<u>593,419</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

17 Funds (continued)

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	2020
	£	£	£	£
Fixed assets	215,062	-	-	215,062
Stock	-	-	1,169	1,169
Debtors	4,500	-	307	4,807
Cash at bank and in hand	207,708	42,432	134,881	385,020
Creditors falling due within one year	(12,640)	-	-	(12,640)
	<u>414,631</u>	<u>42,432</u>	<u>136,356</u>	<u>593,419</u>

In the previous 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>	<u>457,560</u>	<u>190,772</u>	<u>(172,895)</u>	<u>(13,959)</u>	<u>-</u>	<u>461,478</u>
Total Unrestricted Funds	<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) Alzheimer's Collection Tin	-	-	-	-	-	-
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) Community Outreach Officer	-	-	-	-	-	-
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) Offerings for Specific Causes	215	555	(475)	(41)	-	254
h) Overseas missionary partners	627	2,852	(3,446)	-	-	33
i) Vulnerable Women's Outreach	412	218	(230)	-	-	401
j) 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>
Aggregate of funds	<u>523,619</u>	<u>416,118</u>	<u>(349,254)</u>	<u>-</u>	<u>-</u>	<u>590,484</u>

SOUTHEND VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

17 Funds (continued)

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2019
	£	£	£	£
Fixed assets	225,788	-	-	225,788
Stock	-	-	1,169	1,169
Debtors	6,061	-	1,917	7,978
Cash at bank and in hand	242,953	49,244	91,677	383,874
Creditors falling due within one year	(13,324)	-	(15,000)	(28,324)
	<u>461,478</u>	<u>49,244</u>	<u>79,762</u>	<u>590,485</u>

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) Alzheimer's collection tin: is money given for furthering work with those suffering from Alzheimer's.
- b) Storehouse fund: a fund to provide food for low income/vulnerable individuals/ families in the area.
- c) Community outreach officer: money received and spent on the employment of an outreach worker.
- 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) 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.
- h) Overseas missionary partners: overseas missionaries supported by the Church.
- i) Vulnerable Women's Outreach: Outreach programme to engage with and help with ladies working in the sex industry in Southend.
- j) Building project: this is money donated towards the church's future intention to purchase a building. After the proposed purchase in the year did not materialise work has been done to identify whether money given to the building funds can be maintained for another future purchase or are subject to a failed appeal. Legal advice has been sought.

18 Transactions with related parties

During the year the charity:

- a) received donations totalling £20,220 (2019: £22,055) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £nil (2019: £461) to no (2019: 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 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

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 2020

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2020	2020	2020	2020	2019	2019	2019	2019
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations	3	100,721	40,978	187,260	328,959	148,948	-	221,887	370,835
Charitable activities	4	37,220	3,188	1,390	41,798	40,319	3,458	-	43,777
Investments	5	717	-	-	717	978	-	-	978
Other income		131	-	-	131	528	-	-	528
Total income and endowments		138,789	44,166	188,650	371,605	190,772	3,458	221,887	416,118
EXPENDITURE ON:									
Charitable activities:	6	187,340	2,706	178,624	368,670	172,895	1,973	174,385	349,254
Total Expenditure		187,340	2,706	178,624	368,670	172,895	1,973	174,385	349,254
Net income/(expenditure)		(48,551)	41,459	10,026	2,935	17,877	1,485	47,503	66,864
Transfers between funds	17	1,704	(48,272)	46,568	-	(13,959)	8,500	5,459	-
Net movement in funds		(46,847)	(6,813)	56,594	2,935	3,918	9,985	52,962	66,864
Reconciliation of funds:									
Total funds brought forward		461,478	49,244	79,762	590,484	457,560	39,260	26,800	523,619
Total funds carried forward	17	414,631	42,432	136,356	593,419	461,478	49,244	79,762	590,484