

## EXAMINER'S UNQUALIFIED REPORT FOR

Vineyard Christian Fellowship South West Nottingham, Company 3170693, Charity 1054485

Independent examiner's report to the trustees of Vineyard Christian Fellowship South West Nottingham.

I report on the accounts of the company for the year ended 31st March 2019, which are set out on pages 1-15 and a review of the accounting records.

Respective responsibilities of trustees and examiner ....

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report (activities performed by the examiner).

My examination was carried out in accordance with the general Directions given by the Charity Commission.

1. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.
2. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters.
3. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006, and to prepare accounts which accord with the accounting records, to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met.

Independent examiner

Signature .....



date.....

4/09/19

# **Reports and Financial Statement**

**For the year ended 31 March 2019**

**Vineyard Christian Fellowship South West Nottingham**

Company Number 3170693

Charity Number 1054485

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## Company Information

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**Charity Registration Number** 1054485

**Company Registration Number** 3170693

**Company Secretary** Richard Pillar

**Registered Office** 29 David Grove  
Beeston  
Nottingham  
NG9 3AF

**Bankers** Natwest Bank Plc  
High Road  
Beeston  
Nottingham  
NG9 2JX

**Insurers** Ansvar Insurance Co. Limited  
Ansvar House  
St. Leonard's Road  
Eastbourne  
East Sussex  
BN21 3UR

## **Directors' Report**

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The directors, who act as Trustees for charitable purposes, present their report and the financial statements for the year ended 31 March 2019.

### **Structure Governance and Management**

#### **Name of Chief executive**

Gary J Smith

#### **Trustees**

We had no new trustees in 2018/19.

#### **Risks**

The directors have always been aware of the major strategic, operational and financial risks to the charity. In the year all of the major areas were reviewed and brought up to date.

The Child Protection policy requires every adult who is involved in working with the children of the church to be screened and undertake to follow the church guidelines. Also the Senior Pastors are DBS checked.

Public liability is covered by an insurance policy with the charity insurers Ansvar Insurance Co. Limited.

Financial security is managed by a monthly review of financial status by the trustees.

#### **Responsibilities of the Directors**

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

**Nature of the company**

South West Nottingham Vineyard (incorporated on 11 March 1996) is a charitable company limited by guarantee ('the Company') and is governed by the Memorandum and Articles of Association, which were adopted on 7 February 1996. The accounts comply with the current statutory requirements and with those of the governing documents and include any other additional information required by law.

The charity is a church and part of the national Vineyard Church movement.

The directors and trustees set out below have held office during the whole of the period from 1 April 2008 to the date of this report unless otherwise stated.

G J Smith	(Chairman)
R L Pillar	
B E Cutts	

## **Directors' Report (continued)**

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### **Objectives and activities**

The principal charitable purposes of the company in accordance with the objects of the Memorandum and Articles of Association in the period under review was:

- the advancement of the Christian faith
- the relief of the poor and needy
- the relief of the sick, disabled and elderly
- for the benefit of other charitable bodies and institutions as the directors see fit.

### **Objective for the year**

Our objective was to provide a Christian Church for the teaching of and guidance in the Christian faith and the responsible participation in community life that flows from it, for all age groups.

### **Achievements and performance**

This was successfully fulfilled as detailed in this report.

The church functioned throughout the year in the following ways

- Sunday services
- Home-groups
- Ministry projects in the community
- Financially supporting other needs.

#### **Sunday services**

The main activities were teaching and worship for adults and children. The focus for the year was on how to live life through all circumstances of community, employment, domestic and life circumstances and serving others. The average attendance was approximately 35 adults and 10 children. Services were held in a local school.

#### **Home-groups**

The purpose of home-groups was for people to relate to and care for each other in groups of approximately eight people. Four groups met weekly including one group of teenagers. Life issues were shared and people extended care towards each other. Attendance at home-groups was approximately 24 adults and 5 teenagers.

#### **Ministry projects to the community**

During the year the following ministry projects were run in the community.

1. Drop in café for disadvantaged adults
2. NRG youth work
3. Care for the elderly and dying
4. Projects overseas for poor & needy

## **Directors' Report (continued)**

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1. Members of the church are volunteers at a café for adults with disadvantages like jobless, homeless and disabilities.
2. N R G Youth Group  
This was a club for young teenagers run by the church. They met every Monday. The group was attended by approximately 5 youths from the church. They were lead in discussions on the life issues that face them, and a responsible and hopeful way through into the rest of their lives.
3. Care for the elderly and dying  
Members of the church visit the elderly and dying in the community.
4. Projects overseas for the poor and needy  
One member of the church currently serves community projects in India. We also have a link with a church in a poor area in Brazil that was started by missionary members of the church.

### **Financially supporting other needs**

As listed on page 13.

### **Contribution by volunteers**

In order for the church to carry out the above activities the majority of the work came from volunteers within the church. 90% of the people in the church were actively serving to support the activities. Many of those people served in more than one area of activity.

### **Fund raising activities**

The charity does not engage in fund raising activities.

### **Objective for the coming year**

Our objective is again to provide a Christian church for the teaching and guidance in the Christian Faith and the responsible participation in community life that flows from it for all age groups.

We would anticipate this to result in

- Church services
- Home-groups
- Ministry projects in the community
- Financially supporting other needs.



## Directors' Report (continued)

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### **Financial review**

The accounts are presented in the format for charity accounts suggested by SORP 2005.

### **Principle funding sources**

The principal funding source is voluntary donations made by church goers.

### **Details of social, environmental and ethical concerns taken account of in investment policy**

There are no investments other than cash at the bank.

### **Reserves and investment policy**

The directors aim to maintain £10,000 operating expenses collectively in these accounts.

The directors are satisfied that the level of reserves is commensurate with the annual expenses of the church.

The trustees review this policy on an annual basis.

### **Grants and gifts**

As detailed in note 6 to the financial statements the company has made a number of grants and gifts in accordance with its objects.

### **Results**

The income fell from the previous years level. However the resources used by the Charity were in line with the budget. Hence the net incoming resources for the year were positive and grew from the previous year.

The net incoming resources for the year were £2490 (2017/18: £493)

Approved by the directors on.....04/09/19.....

and signed on their behalf

G J Smith, Chairman



## Statement of financial activities

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For the year ending 31 March 2019.

	note	unrestricted funds	restricted funds	endowment funds	Total funds	
					2019	2018
Incoming resources						
Incoming resources from generated funds						
Voluntary income	3	46963	0	0	46963	54043
Investment income	4	0	0	0	0	0
Total incoming resources		46963	0	0	46963	54043
Resources used						
Costs of generating funds						
Charitable activities	6					
Total grants		7071	0	0	7071	5404
Costs of activities		31320	0	0	31320	41587
Governance costs	7	6082	0	0	6082	6560
Total resources used		44473	0	0	44473	53551
Net movement in funds		2490	0	0	2490	493
Reconciliation of funds						
Total funds brought forward		18102	0	0	18102	17609
Total funds carried forward		20592	0	0	20592	18102

## Balance sheet


For the year ending 31 March 2019.

	2019 £	2018 £
Current assets		
Cash at bank and in hand	20592	18102
Total current assets	20592	18102
Financed by		
Starting balances	18102	17609
Excess (- deficit) to date	2490	493
Total financed by	20592	18102
Net current assets		
Current assets minus creditors due within 1 year	20592	18102
Total assets less current liabilities		
Fixed assets plus (or minus) net current assets	20592	18102
Net assets		
Total assets less current liabilities less creditors falling due after one year, less provision for liabilities and charges	20592	18102
Represented by funds		
Unrestricted general	20592	18102
Unrestricted designated	0	0
restricted	0	0
endowment	0	0
total	20592	18102

For the year ended 31<sup>st</sup> March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility to comply with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board on .....  
and signed on its behalf by

04/09/19  


G J Smith, Director.

## **Notes to the financial statements**

### **For the year ended 31 March 2019**

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#### **1 Accounting policies**

##### **1.1 Accounting Convention**

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice 'Accounting and Reporting by Charities.'

##### **1.2 Funds**

Following the requirements of the Statement of Recommended Practice all funds of South West Nottingham Vineyard have been analysed over the different types of fund, which are:

###### **Unrestricted funds**

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the trustees decide. Designated funds are part of unrestricted funds and are amounts the trustees have set aside to cover particular expenditure.

###### **Restricted funds**

Restricted funds are those where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund being spent. At 31 March 2019 SW Nottingham Vineyard held no restricted funds.

###### **Endowment funds**

Endowment funds are those where there is a requirement imposed by the donor to retain capital, but which allows income arising to be used. At 31 March 2019 SW Nottingham Vineyard held no endowment funds.

##### **1.3 Incoming resources and resources expended**

Income from donations and gift aid has been included in the Statement of Financial Activities on a receipts basis. Other income, interest and income tax recoverable on Gift Aid receipts, together with all expenditure, have been included on an accruals basis.

##### **1.4 Grants payable**

Grants payable are recorded as expenditure when the Directors authorise their payment.

## Notes to the financial statements

### For the year ended 31 March 2019

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#### 1 Accounting policies (continued)

##### 1.5 Depreciation

Direct charitable expenditure of a capital nature is written off as incurred.

##### 1.6 Pension costs

The company makes contributions to the private pension plans of some employees.

#### 2. Income.

The income and net movement of funds is wholly attributable to the company's main activities.

The income arises entirely in the UK.

#### 3. Income resources from donations (voluntary income).

		2019			2019	2018
		Unrestricted	Designated	Restricted	Total	Total
		£	£	£	£	£
Offerings		4229			4229	2869
Standing orders		32316			32316	40415
Income Tax	Refund	<u>10418</u>			<u>10418</u>	<u>10760</u>
	total	<u>46963</u>			<u>46963</u>	<u>54044</u>

#### 4. Income from activities in furtherance of charitable objectives.

		2019			2019	2018
		Unrestricted	Designated	Restricted	Total	Total
		£	£	£	£	£
Interest received		0			0	0
	total	<u>0</u>			<u>0</u>	<u>0</u>

#### 5. Resources used.

Made up of Charitable activities and Governance costs.

## Notes to the financial statements

### For the year ended 31 March 2019

#### 6. Charitable activities made up of grants and gifts and cost of activities in furtherance of the charities objectives.

Grants to institutions		2019 £	2018 £
Association of Vineyard Churches (UK)		2348	2702
Vineyard church, Recife, Brazil		300	764
L'Arche Nottingham		310	700
Hope Nottingham		300	700
Rumbletums		300	0
Bangalore Childrens Fund		288	288
Christian Solidarity Worldwide		100	100
Open Doors		100	100
Bible week		0	50
	Total to institutions	4046	5404
Grants to individuals		2875	0
pastoral		150	0
	Total grants	7071	5404

#### Costs of activities in furtherance of the objects of the charity

	2019 £	2018 £
Sunday services	1987	2260
Vehicle mileage	392	1318
Staff salary and insurance	28941	38009
total	31320	41587

#### 7 Governance costs

	2019 £	2018 £
premises	4897	5154
Admin and supplies	1185	1406
total	6082	6560

## Notes to the financial statements

For the year ended 31 March 2019

### Staff salary costs

	2019	2018
Wages and pension	25669	33901
Social security costs	3272	4108
	28941	38009

The average number of persons, including the managing director, employed by the company during the year was:

	2019 number	2018 number
Pastoral	1	1.0
Administrative	0	0
Support	0	0
	<u>1</u>	<u>1</u>

Director's emoluments:

G. J. Smith: For ministry services

	2019	2018
salary	10254	15216
pension	1281	1723
insurance	740	796
<b>total</b>	<b>12275</b>	<b>17735</b>

No executive director other than G.J. Smith received emoluments from the company, which is allowable under the Memorandum and Articles of Association.

The pension costs are contributions made by the company to some employees' private pension plans.

**Notes to the financial statements**  
**For the year ended 31 March 2019**

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**9 Reserves**

The company is limited by guarantee and does not have a share capital.

**10 Analysis of net assets between funds**

Total net assets of £20,592 are represented by cash at bank and in hand of £20,592.

The charity deposits cash not required on a day-to-day basis with Natwest Bank PLC. Funds are available at immediate notice. All net assets are represented by unrestricted funds.

**11 Capital Commitments**

The company had no capital commitments at 31 March 2019 and 31 March 2018.

**12 Contingent liabilities**

The company had no contingent liabilities at 31 March 2019 and 31 March 2018.

As a registered charity the income of the charity is exempt from taxation.

**13 Statement of Recommend Practice (Revised 2005)**

In order to comply with the requirements of SORP 2005 some of the comparative figures have been reclassified to achieve consistency with the current year figures.