

Brentwood Vineyard Church  
Report and Unaudited Accounts  
31 March 2021

TRUEMAN BROWN  
CHARTERED ACCOUNTANTS  
7 FOXGLOVE ROAD  
SOUTH OCKENDON  
ESSEX. RM15 6EU

**Brentwood Vineyard Church  
Report and accounts  
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## **Brentwood Vineyard Church Trustees Report**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Brentwood Vineyard Church
<b>Charity registration number</b>	1015298
<b>Principal address</b>	Brentwood Vineyard Church Ashwells Road Brentwood Essex. CM15 9SE
<b>Correspondence address</b>	Linden Shorter Avenue Shenfield Essex. CM15 8RE
<b>The trustees</b>	Mrs C Tufnell (Chair) Mr A Norton Ms R Kojeku
<b>Independent examiner</b>	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
<b>Primary bankers</b>	Barclays Bank Plc 75 High Street Brentwood Essex. CM14 4RP

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation is a charitable organisation governed by a Declaration of Trust dated 23rd May 1991, as amended 28th August 2003.

#### **Recruitment and appointment of trustees**

The existing trustees appoint any new trustees by following the provisions laid out in the Declaration Of Trust dated 23rd May 1991.

## **Brentwood Vineyard Church Trustees Report**

### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess whether they could significantly impact upon the Church's ability to fulfil its objectives.

### **Organisational Structure**

Directions relating to the Charitable Trust are made by the Trustees in consultation with the Leadership Team. Day to day decisions on expenditure and activities are decided by the Leadership Team and the staff, with budgets set and monitored by the Trustees.

New Trustees are generally selected from the members of the Church, since this means the Trustee body is wholeheartedly involved in seeing the vision and strategy of the Church worked out in practice.

The Trustees meet regularly to review the ongoing affairs of the Church. They also meet regularly with the Leadership Team; and there is frequent communication between the two groups.

Whilst the church employs members of staff, to a considerable extent, outworking of the Church's vision, for example, praying, visiting people, public teaching and worship, is undertaken by individual members of the Church in a voluntary capacity.

The financial resources of the Church, to a very large extent, are given by the members and their private assets and equipment are regularly used in the Church's work. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

The Rev. Lukas Roos was appointed as Pastor on the 24th October 2009 and, together with his wife Amelia Roos, is responsible for the spiritual direction of the Church.

Mr and Mrs J Rose assist them in the spiritual direction of the Church.

### **OBJECTIVES AND ACTIVITIES**

The Charitable Trust is constituted by Trust Deed and its main objects are to advance the Christian religion and provide relief to the poor and sick by such means as the Trustees consider necessary.

There has been a global Covid 19 Pandemic. This resulted in the UK government introducing legal restrictions to restrict the spread of infection in March 2020. Various restrictions have remained in force for 2020 and into 2021.

For some months the country experienced 'lock down' and BVC was unable to hold face-to-face meetings and services. During these months, short services were delivered online using our website and Facebook. Children and Young people had some sessions via Zoom. A mid-week meeting was held each Tuesday evening via Zoom.

## **Brentwood Vineyard Church Trustees Report**

When some restrictions were lifted, in person services were held once a month. These followed the H&S Covid rules: bookings were made online so that distancing between individuals and families could be maintained, face masks had to be worn (unless exempt), hand sanitizers were provided, ventilation by keeping all doors open was maintained, and a record of all attendees was kept for 21 days.

Grants were gratefully received from Brentwood Borough Council to help offset the fall in income due to the Covid restrictions.

Fulfilling the Church's desire to reach out to the local community, the following activities have been undertaken:-

### **Brentwood Vineyard Church Premises**

Following the refurbishment of the building in 2017, regular maintenance has continued.

### **Sunday Services**

When allowed, the church has met on Sunday mornings at 10:30am in the Brentwood Vineyard Church building. The number of adults and children attending church on a Sunday morning averages around 50.

### **Mid-week Groups**

Pre-March 2020, Mid-week groups for adults have continued to meet regularly. Some group also cater for young people. These groups give an excellent opportunity for friendships to grow and for more in-depth teaching and pastoral care. They also seek to reach out into the community - for example by inviting friends and neighbours to social events.

### **Voluntary Contributions**

With the Covid restrictions, it was a hard year financially. However the Church was able to continue to meet its commitments due only to the generous support of its donors, largely but not exclusively the Church's members, and through the voluntary services they offer. The Trustees and Leaders accordingly wish to pay tribute to them for this and formally to thank them.

### **Overseas Giving**

Donations were sent to two third world charities, both caring for children and their wider communities.

### **Affiliations**

The Church is a member of a large network of churches – Vineyard Churches. The Church remained affiliated to the 'Evangelical Alliance' during 2020/2021. It is also a member of Churches Together in Brentwood and the Brentwood and District Evangelical Fellowship.

### **Other Activities**

Other activities include included donating regularly to the local food bank. The contents of 18 food hampers were collected and donated to local families in need prior to Christmas.

### **FINANCIAL REVIEW**

The charity, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in funds of £11,579 (2020 : £7,832).

## **Brentwood Vineyard Church Trustees Report**

### **Reserves Policy**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

### **PLANS FOR FUTURE PERIODS**

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

### **TRUSTEES RESPONSIBILITIES**

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

**Mrs C Tufnell**

27 January 2022

## **Brentwood Vineyard Church**

### **Independent Examiner's Report On The Accounts**

Report to the trustees of Brentwood Vineyard Church on the accounts for the year ended 31st March 2020 set out on pages 7 to 16.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. 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:-

1. which gives me reasonable cause that in, any material respect, the requirements:
  - . to keep accounting records in accordance with Section 130 of the Charities Act; and
  - . To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trueman Brown  
Chartered Accountants  
7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

27 January 2022

**Brentwood Vineyard Church  
Statement Of Financial Activities  
for the year ended 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Amended Total Funds 2020 £
<b>Incoming Resources</b>					
Incoming resources from generating funds:					
Voluntary Income	2	55,735	11,270	67,005	73,842
Investment Income	3	12	-	12	62
Incoming resources from charitable activities	4	-	-	-	896
Other incoming resources	5	4,424	-	4,424	3,271
<b>Total Incoming Resources</b>		<u>60,171</u>	<u>11,270</u>	<u>71,441</u>	<u>78,071</u>
<b>Resources Expended</b>					
Charitable Activities	6	52,372	-	52,372	62,284
Governance Costs	7	3,695	3,795	7,490	7,955
<b>Total Resources Expended</b>		<u>56,067</u>	<u>3,795</u>	<u>59,862</u>	<u>70,239</u>
<b>Net Income For The Year</b>		4,104	7,475	11,579	7,832
<b>Reconciliation Of Funds</b>					
<b>Total Funds Brought Forward</b>		169,100	216,777	385,877	378,045
<b>Total Funds Carried Forward</b>		<u>173,204</u>	<u>224,252</u>	<u>397,456</u>	<u>385,877</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Brentwood Vineyard Church  
Balance Sheet  
as at 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	Amended 2020 Total £
<b>Fixed assets</b>					
Tangible assets	10	145,323	322,680	468,003	<b>468,003</b>
<b>Current assets</b>					
Debtors	11	14	-	14	<b>14</b>
Cash at bank and in hand	12	28,767	-	28,767	<b>26,178</b>
		<u>28,781</u>	<u>-</u>	<u>28,781</u>	<u><b>26,192</b></u>
<b>Creditors: amounts falling due within one year</b>	13	(900)	-	(900)	<b>(3,783)</b>
<b>Net current assets</b>		<u>27,881</u>	<u>-</u>	<u>27,881</u>	<u><b>22,409</b></u>
<b>Total assets less current liabilities</b>		173,204	322,680	495,884	<b>490,412</b>
<b>Creditors: amounts falling due after more than one year</b>	14	-	98,428	98,428	<b>104,535</b>
<b>Net Assets</b>		<u>173,204</u>	<u>224,252</u>	<u>397,456</u>	<u><b>385,877</b></u>
<b>Funds</b>					
Restricted funds	15		224,252	224,252	<b>216,777</b>
Unrestricted income funds	16	173,204		173,204	<b>169,100</b>
<b>Total Funds</b>		<u>173,204</u>	<u>224,252</u>	<u>397,456</u>	<u><b>385,877</b></u>

The notes on pages 8 to 15 form part of these accounts

Approved by the Trustees and signed on their behalf by:

Mrs Christine Tufnell  
Trustee

Approved by the Trustees on 27 January 2022

# **Brentwood Vineyard Church**

## **Notes to the Financial Statements**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### ***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

##### ***Cash flow statement***

The Management Committee have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

##### ***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### ***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. the value of services provided by volunteers has not been in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### ***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the KICKS Pre-School.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

**Brentwood Vineyard Church  
Notes to the Financial Statements  
for the year ended 31 March 2021**

**Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on reducing balance basis
Motor vehicles	20% on reducing balance basis

No depreciation is charged to freehold property as the property is maintained to such a standard that the residual value is not less than cost.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Voluntary income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Gifts, Tithes & Offerings	46,547	1,120	47,667	<b>44,951</b>
Gift Aid Tax Recovered	9,188	150	9,338	<b>8,891</b>
Grants Received	-	10,000	10,000	<b>20,000</b>
	<u>55,735</u>	<u>11,270</u>	<u>67,005</u>	<u><b>73,842</b></u>

**Brentwood Vineyard Church  
Notes to the Financial Statements  
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**3 Investment income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Bank Interest	12	-	12	62
	<u>12</u>	<u>-</u>	<u>12</u>	<u>62</u>

**4 Incoming resources from charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Room Hire	-		-	520
Church Events	-		-	376
	<u>-</u>	<u>-</u>	<u>-</u>	<u>896</u>

**5 Other incoming resources**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Employers Allowance	3,977		3,977	3,000
Sundry Income	447		447	271
	<u>4,424</u>	<u>-</u>	<u>4,424</u>	<u>3,271</u>

**Brentwood Vineyard Church**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**6 Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Catering Costs	-		-	1,719
Charitable Gifts	2,691	-	2,691	2,850
Children's Work	-		-	95
Cleaning Costs	445	-	445	2,337
Licences & Subscriptions	1,548		1,548	1,507
Outreach & Alpha	-		-	260
Photocopier Costs	71		71	106
Postage & Stationery	5		5	8
Bank charges	2		2	3
Repairs & Maintenance	376	-	376	1,308
Security	-		-	192
Salaries & Wages	38,877		38,877	41,599
Pensions	825		825	944
Sundry Expenses	-		-	160
Telephone Costs	802		802	1,368
Training & Conference Costs	-		-	783
Travel & Hospitality	53		53	916
Rates	4,505		4,505	4,321
Utility Costs	2,086		2,086	1,484
Internet Costs	86		86	324
	<u>52,372</u>	<u>-</u>	<u>52,372</u>	<u>62,284</u>

**7 Governance costs**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>Amended 2020</b>
	£	£	£	£
Insurance Costs	2,795		2,795	2,953
Mortgage Interest Charges	-	3,795	3,795	4,102
Bookkeeping Fees	-		-	-
Independent Examiners Fees	900		900	900
	<u>3,695</u>	<u>3,795</u>	<u>7,490</u>	<u>7,955</u>

**Brentwood Vineyard Church  
Notes to the Financial Statements  
for the year ended 31 March 2021**

<b>8 Net incoming resources for the year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	-	-
	<hr/>	<hr/>

<b>9 Staff costs and numbers</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Wages & Salaries	34,900	<b>37,601</b>
Employers' National Insurance Costs	3,977	<b>3,998</b>
Pensions	825	<b>944</b>
	<hr/>	<hr/>
	<b>39,702</b>	<b>42,543</b>
	<hr/>	<hr/>

Employees were engaged in the following activities:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Activities in furtherance of the organisation's objects	1	1

No employees received emoluments in excess of £60,000 (2019 : Nil).

**10 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2020	468,003	468,003
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31 March 2021	<hr/>	<hr/>
	<b>468,003</b>	<b>468,003</b>
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 April 2020	-	-
Charge for the year	-	-
Surplus on revaluation	-	-
On disposals	-	-
At 31 March 2021	<hr/>	<hr/>
	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 March 2021	<hr/>	<hr/>
	<b>468,003</b>	<b>468,003</b>
	<hr/>	<hr/>
At 31 March 2020	<hr/>	<hr/>
	<b>468,003</b>	<b>468,003</b>
	<hr/>	<hr/>

**Brentwood Vineyard Church  
Notes to the Financial Statements  
for the year ended 31 March 2021**

**11 Debtors**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Trade Debtors	14	-	14	14
	<u>14</u>	<u>-</u>	<u>14</u>	<u>14</u>

**12 Cash at bank and in hand**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Barclays Business Current Account	3,259	-	3,259	182
Barclays Business Premium Account	25,508	-	25,508	25,996
	<u>28,767</u>	<u>-</u>	<u>28,767</u>	<u>26,178</u>

**13 Creditors: amounts falling due within one year**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Other Taxes And Social Security Accruals	-	-	-	2,884
	900	-	900	899
	<u>900</u>	<u>-</u>	<u>900</u>	<u>3,783</u>

**14 Creditors: amounts falling due after one year**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Mortgage	-	98,428	98,428	104,535
	<u>-</u>	<u>98,428</u>	<u>98,428</u>	<u>104,535</u>

**Brentwood Vineyard Church  
Notes to the Financial Statements  
for the year ended 31 March 2021**

**15 Restricted funds**

	<b>People In Need £</b>	<b>Building Fund £</b>	<b>Total £</b>
Balance At 1 April 2020	328	216,449	216,777
Incoming Resources	-	11,270	11,270
Resources Expended	-	(3,795)	(3,795)
Balance At 31 March 2021	328	223,924	224,252

Purpose of Designated Funds

*People In Need*

An emergency fund to assist parishioners who have fallen on hard times.

*Building Fund*

Planning permission has been granted for some internal alterations to be made and a small extension to be built to the property at the site of Brentwood Vineyard Church. This will provide better accommodation for the Kicks preschool, with child size toilets, and a café for the community. A new heating system, recladding the outside of the building and renewing the wiring is also planned. The fund has been set up for this purpose, with members donating and pledging to give for three years. Grants are also being applied for.

**16 Unrestricted income funds**

	Designated Funds		General Fund £	Total £
	Mini Bus Fund £	India & Congo Fund £		
Balance At 1 April 2020	3,133	600	165,367	169,100
Incoming Resources			60,171	60,171
Resources Expended			(56,067)	(56,067)
Transfers	-		-	-
Balance At 31 March 2021	3,133	600	169,471	173,204

Purpose of Designated Funds

*Mini Bus Fund*

The original amount in this fund was donated by a couple of the members for the purpose of going towards the purchase a minibus at some point in the then future. It was therefore placed in a fund of that name. However, the donors, in their letter accompanying the gift, stated that should other needs arise the trustees permitted to use this money for other purposes.

*India & Congo Fund*

Monies raised through a church offering in the past in order to send Pastors Lukas and Amelia Roos abroad on a mission with other church leaders from the UK. The balance remaining is held should a further need such as this arise.

**Brentwood Vineyard Church  
Notes to the Financial Statements  
for the year ended 31 March 2021**

**17 Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<u>Restricted Income Funds:</u>			
People In Need		328	328
Building Fund	322,680	(98,756)	223,924
<u>Unrestricted Income Funds:</u>			
Designated Funds		3,733	3,733
General Funds	145,323	24,148	169,471
	<u>468,003</u>	<u>(70,547)</u>	<u>397,456</u>

**18 Trustee remuneration and related party transactions**

No members of the management committee received any remuneration during the year.  
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - £Nil).