

EXETER VINEYARD CHURCH

England & Wales · Charity number 1052898

Details

Other names	VINEYARD CHRISTIAN FELLOWSHIP OF EXETER, EXETER VINEYARD
Status	Registered
Legal form	Charitable company
Company number	03149728
Registered	1996-02-13
Register	View on the Charity Commission register

Contact

Address	5 Barnfield Crescent Exeter EX1 1QT
Phone	01392426060
Email	hello@exe.vin
Website	www.exe.vin

Activities

Objects: 1) THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION. 2) THE ADVANCEMENT OF THE CHRISTIAN FAITH INCLUDING MISSIONARY ACTIVITIES IN THE UNITED KINGDOM AND OVERSEAS AND ALSO INCLUDING BUT NOT LIMITED TO THE PLANTING OF NEW CHURCHES AND ORGANISATIONS OF CONGREGATIONS. 3) THE RELIEF OF POOR AND NEEDY. 4) THE RELIEF OF THE SICK AND ELDERLY. 5) SUCH OTHER CHARITABLE OBJECTS AND FOR THE BENEFIT OF SUCH OTHER CHARITABLE BODIES AND INSTITUTIONS AS THE COMMITTEE SEE FIT.

Activities: EDUCATION/TRAININGRELIEF OF POVERTYRELIGIOUS ACTIVITIES

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£136,851	£123,302	-	-
2023-12-31	£134,857	£139,052	-	-
2022-12-31	£149,351	£134,593	-	-
2021-12-31	£147,866	£134,593	-	-
2020-12-31	£144,325	£121,296	-	-

Trustees

Name	Role	Appointed
DAVID JOHN VINALL		
Mark Ian Denton		2019-04-30
STEPHEN WHITE		2019-04-30
Simon Johns		2020-09-01

Accounts



EXETER VINEYARD CHURCH



Exeter Vineyard Church (A company limited by guarantee)
Unaudited Financial Statements
Period 1st January 2024 to 31st December 2024

Exeter Vineyard Church Unaudited Financial Statements.
Period 1st January 2024 to 31st December 2024

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Exeter Vineyard Church Unaudited Financial Statements.
Period 1st January 2024 to 31st December 2024

Administrative and Reference details

Charity name	Exeter Vineyard Church
Registered Charity Number	1052898
Registered Company Number	03149728
Registered Address	5 Barnfield Crescent, Exeter EX1 1QT
Current Trustees	Mr. D J Vinall Mr. M I Denton Mr. S White Mr. C Flannagan Mr. S Johns
Independent Examiner	Karen Silcox MAAT Plumtree Bookkeeping 19 Beverley Close Exeter EX2 5NJ

Exeter Vineyard Church Report of the Trustees (including report of the Directors)

Period 1st January to 31st December 2024

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust dated 4th July 2005 and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A board of trustees administers the charity and meets on a regular basis throughout the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives of the Charity

The objectives of Exeter Vineyard Church (EVC) are as follows:

- The furtherance of religious and secular public education
- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations.
- The relief of the poor and needy
- The relief of the sick and elderly
- Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Trustees shall see fit

Organisational Structure

The trustees who served during the year and up to the date of the report was approved are as follows:

Mr. D J Vinall
Mr. M I Denton
Mr. S White
Mr. C Flannagan (Resigned on 3rd March 2025)
Mr. S Johns

The power of appointing new trustees is vested in the surviving or continuing trustees.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commissioners' guidance on public benefit and in particular the specific guidance for charities on the advancement of religion for the public benefit and the relief of poverty for the public benefit. The trustees consider that the activities summarised below provide benefit to those who worship at our church, to the wider community in Exeter, to the United Kingdom, and to the world.

Review of Activities

EVC is a faith community of around 80 households. This covers a wide age range, backgrounds and life stages.

Activities for the Benefit of our Church Community

At Exeter Vineyard Church we are trying to create a multi-generational and diverse community that encourages holistic well-being for both our members and people who come into contact with our activities.

As such, being highly relational is a strong value for us. We meet as a whole church community twice a month for a Sunday service. This is a meeting centred around the Christian faith, and while the vast majority of people there are Christians, we do have people who are curious and exploring these ideas.

We start our services with a shared breakfast, before a more traditional worship service. We have separate activities for children that allow them to experience church in an age appropriate way. This often involves playing games and doing crafts.

Alongside our fortnightly Sunday service, we have a number of smaller groups that meet for shared meals throughout the month. We call these Hubs and they can vary in number from 6 to 30 people. These are gatherings which we described as "church around the dinner table" and are led by a team of 22 volunteers.

Hubs involve people of all ages, including families with children. We find that these smaller and more informal gatherings better suit the creation of strong and supportive relationships between members. It also encourages contribution from members, something we believe is positive and important.

We also recommend people to get involved in smaller groups, called Discipleship Groups. This is a programme to empower people to engage in their faith in their everyday lives and to help members support each other.

We have separate groups for young people. Messy Church is a very informal and creative expression of church. Our monthly Messy Church session attracts a number of families from the local community and for whom it is their only interaction with the church. We have seen this provides support for them by bringing them into a group with others at a similar stage of life. We have seen a number of families join during the year, from a wide variety of backgrounds.

For teenagers we have a monthly youth club session, where we have focused on establishing good relationships between our teenagers and encouraging positive mental well-being. There is also a specific discussion group for the older teenagers once a month, where they are able to think about the deeper and more philosophical aspects of life and faith. In October 2024, for our fourth year, Dave Vinall and 2 volunteer youth leaders took 13 teenagers on a residential weekend away in North Devon and this was a really positive community building experience. The theme of this weekend was healthy relationships in a digital age and we were joined by PJ Livett from RePhrase, who provides RSE training to schools, colleges and churches.

Being a multigenerational community there were numerous opportunities to help people at specific life stages in 2024. This included supporting through bereavement, having a baby, illness, relational breakdown and so on. Specifically we were able to help older members of the congregation with things such as medical appointments, aid to get to our activities, liaising with statutory agencies and preventing loneliness.

Rachel Cock, our Operations Manager, actively ensures that those members of our church community who could be more isolated are contacted, included and looked after.

Activities for the Benefit of the Local Community

One of our key aims is that Exeter Vineyard is a benefit to the wider community. As previously detailed, a key organisational structure for us is Hubs. As these groups meet locally in and around Exeter they have had great opportunities to meet local needs, such as supporting vulnerable people or organising community events. Looking forward, this is an aspect of Hubs that we want to encourage and explore further.

The Crosslines team provides a weekly hot meal to homeless and vulnerably housed people on Monday nights, every week of the year. There are a team of about 20 people who help with Crosslines, including team members who prepare the food, who work in the kitchen and those who serve the guests. This gives opportunity to befriend people in this community, offering emotional and practical support and signposting where further help is needed. The team receive training and those who cook the food have achieved a food safety and hygiene qualification.

In 2024 we spent £1,396 on this activity, which will include food costs, as well as replacing certain pieces of equipment. The team also threw a special Christmas meal, which included waiter-service, the opportunity to choose their dinner from a menu, a decorated special venue and live music.

Sarah Vinall, who heads up this team, is involved in the Exeter churches' combined response to homelessness in Exeter. Stephen White and Peter Grigorey from Exeter Vineyard Church are trustees of the Crosslines charity, which is the trust that owns the building.

Through the Government's Community Sponsorship Scheme we have worked with two other Exeter churches, Exeter Network Church and Belmont Chapel, to house and support refugee families. During 2024 we continued the support of two Syrian families, while welcoming the third family from Iraq. This support includes arranging housing, education and required healthcare. Volunteers provide wraparound care and support as the family adjusts to life in Exeter, while inevitably dealing with the traumatic events that led them to become refugees.

During 2024 this three church collaboration registered as a charity in its own right - Churches Action for Refugee Resettlement in Exeter (CARRIE) - and Dave Vinall is a trustee. During 2024 EVC donated £1,000 to CARRIE to top up the funds required for the third family.

We have supported other local initiatives and charities, both with funds, collections and volunteer support. This includes Exeter Foodbank, YMCA Exeter, and Southwest Youth Ministries.

Activities for International Benefit

We have maintained connections with churches in India, Switzerland and Southern Africa. These are primarily relational connections

We have continued our financial support for Matt and Liz Wisbey in their work with Wycliff Bible Translators. While they are based in Gloucester, Matt is involved in Literacy work through the 'Language, Education and Development (LEAD) Asia-Pacific' team and through training in the UK as part of the Moorlands College School of Language and Scripture MA course. We gave £840 towards their living costs in 2024. They had a glowing report from Wycliffe for their contribution to the organisation in 2024.

We financially support Daniel and Suzy Dugmore, and their family, for their work with YWAM in southern Africa. They are now based in South Africa and oversee YWAM's work in 5 nations of southern Africa, with the aim of providing relief from poverty, medical assistance, community building and training young Malawians. We gave £1,550 in 2024, which includes general monthly support and a gift towards a lengthy trip they took to visit YWAM bases across the region.

Staffing

Dave Vinall is employed full time as the church's Pastor. His role is to work with members of the church to develop the direction and activities of the church. He takes a pastoral role for the members of the church and especially for the volunteer leaders. He also organises and runs activities for our secondary school aged children.

Sarah Vinall is employed part-time in the role of Senior Pastor. She is also our Safeguarding Coordinator, runs the Crosslines team and our primary school children's activities, including Messy Church. Sarah is involved in establishing new projects in the church and supporting their development and ongoing work. Sarah works 2.5 days a week.

Adam Porter is working one day a week as Assistant Pastor and continues to help support Dave in different aspects of church activity. He organises our team of musicians and supports our fortnightly Sunday service.

Rachel Cock is our Operations Manager and works 2 days a week. She liaises with external providers, makes venue bookings, manages our communications and coordinates pastoral care for isolated members.

Ken Brown is our Finance Administrator 6 hours a week. He helps with the organisation's financial recording and reporting.

Jacob Blackburn was employed for 6 hours a week to organise our website and digital communication, including producing the video material that our Hubs use. In September 2024 he stopped being an employee and switched to working freelance to do some of the same activities.

Volunteers

Volunteers carry out the majority of activities in the church. These are members of the church who take responsibility to organise and run activities. There are about 45 people involved in setting up and running our Sunday services, as well as people helping with Crosslines, Roundabout, CHARIS Exeter and activities for young people.

Our Hub groups are led by volunteers. These volunteer leaders work with Dave and Sarah Vinall to organise and oversee activities, including a significant role in organising activities and pastoral support for members of the church. Recognising their contribution as volunteers, Hub Leaders are supported as a priority by Dave and Sarah and the staff team. Throughout the year we have meetings for training and support and we spent £694 on this across 2024.

Property

We rent St Leonard's Church of England Primary School for our Sunday services, using their halls, kitchen and smaller rooms for our service and children's activities. We do this on the first and third Sunday of the month.

We hire a local community centre for Messy Church and our youth club.

We have equipment stored, for free, on the farm of a church member. We did have equipment stored in a storage unit, but in January 2024 the items were moved to Dave & Sarah's house and the garage of a church member, who allows the equipment to be stored there for free. There were some costs for racking.

Networking and Wider Involvement

We play an active role in the Vineyard denomination in the UK. Dave and Sarah have attended several meetings for Vineyard pastors in the South West and Wales region and we provide financial support to Vineyard Churches UK and Ireland on a monthly basis, totalling just under £5,800 this year. This money is used by VCUKI for supporting churches, starting new ones, training leaders and community initiatives.

We also have good relationships with local churches through city-wide networks and are involved with cross-church initiatives, most notably the churches' response to housing in the city. Nationally, we are members of the Evangelical Alliance.

Activities for Generating Funds

The vast majority of our funds are raised through donations and Gift-Aid claims. Everything donated is used to support the associated activities in line with the charitable aims and objectives of EVC.

Plans for the Future

During 2024 we have been able to continue our activities, streamlining some of the organisation and training and involving more volunteers. We have seen more people coming to our Sunday Services and joining Hubs.

In 2025 we are going to continue this, with an emphasis on empowering members. We plan further training for our volunteer Hub leaders. There are plans to look for further opportunities to collaborate with other churches in Exeter.

In the summer of 2024 Dave and Sarah took a 6-week half-sabbatical and they will be taking another 6-weeks away from active duties in the summer of 2025. This is an opportunity for them to refresh and recharge.

Financial review

The charity made a surplus of £13,549 (2023 deficit of £4,195). Overall income increased by £1,994. Income from donations increased by £3,928 from £122,993 in 2023 to £126,921 in 2024. Income from bank interest also increased by £1,127 from £7,397 in 2023 to £8,524 in 2024. Income from charitable activities decreased by £3,061 from £4,467 in 2023 to £1,406 in 2024.

Total expenditure decreased by £15,749 from £139,052 in 2023 to £123,303 in 2024. The decrease in spend can be accounted for as follows:

- £4,375 restricted funds donated in 2023 but not repeated in 2024
- £4,629 decrease in spending on Leaders development and events in 2024 when compared with 2023
- £5,294 decrease on special trips in 2024 when compared with 2023
- An overall reduction on other spend of £1,451 with some cost increases being offset by other cost decreases.

Staffing costs decreased by £1,412. In part this can be attributed to a decrease in paid staff time of 6 hours from September 2024.

The charitable company's funds totalled £191,863 of which £137,423 is restricted for a building.

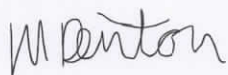
Reserves Policy

EVC seeks to retain cash reserves equivalent to three months of operating costs. We have set this at £25,000. Unrestricted reserves (not including the designated fund) totalled £48,480. This is more than enough to cover current commitments but is under regular review by the trustees.

Statement of Trustees Responsibilities

The Trustees/Directors' Report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

It was approved by the trustees on 16th September 2025 and signed on their behalf by



Trustee



CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report
on the accounts**

**Report to the
trustees/directors/
members of**

Exeter Vineyard Church

**On accounts for the year
ended**

31st December 2024

Charity no.:

1052898

Company no.:

03149728

Set out on pages

11-26

**Responsibilities and
basis of report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2024

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed: *Karen Silcox*

Date: 19 / 09 / 2025

Name: Karen Silcox

Relevant professional qualification(s) or body (if any): Member of the Association of Accounting Technicians (AAT)
Licence number 1003207

Address: 19 Beverley Close
Exeter
EX2 5NJ



	Charity Name Exeter Vineyard Church		Charity No	1052898	
			Company No	03149728	
Annual accounts for the period					
Period start date		1/1/2024	To	Period end date	31/12/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
Income		F01	F02	F04	F05
Income and endowments from:					
Donations and legacies	3	126,921	-	126,921	122,993
Charitable activities		1,406	-	1,406	4,467
Other trading activities		-	-	-	-
Investment income (bank interest)		705	7,819	8,524	7,397
Total		129,032	7,819	136,851	134,857
Expenditure					
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	123,302	-	123,302	139,052
Total		123,302	-	123,302	139,052
Net income/(expenditure)					
		5,730	7,819	13,549	- 4,195
Reconciliation of funds:					
Total funds brought forward		48,710	129,604	178,314	182,509
Total funds carried forward		54,440	137,423	191,863	178,314

	Charity Name Exeter Vineyard Church	Charity No	1052898
		Company No	03149728

Section B Balance sheet

as at 31st December 2024					
	Notes	Unrestricted funds	Restricted income funds	Total this year	Total last year
		£	£	£	£
Fixed assets					
Tangible assets	8	1,688	-	1,688	2,250
Total fixed assets		1,688	-	1,688	2,250
Current assets					
Debtors	9	3,095	-	3,095	2,424
Cash at bank and in hand	10	53,805	137,423	191,229	177,537
Total current assets		56,900	137,424	194,324	179,961
Creditors: amounts falling due within one year	11	4,148	-	4,148	3,897
Net current assets/(liabilities)		52,752	137,423	190,175	176,064
Total net assets or liabilities		54,440	137,423	191,863	178,314
Funds of the Charity	12				
Restricted income funds			137,423	137,424	129,604
Designated funds		5,959		5,959	5,222
Unrestricted funds		48,480		48,480	43,488
Total funds		54,440	137,423	191,863	178,314

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors			Print Name		
			Mark Denton		
Signature of director authenticating accounts being sent to Companies House			Signature		
			M Denton		
			16/09/2025		

Exeter Vineyard Church Period 1st January to 31st December 2024.
Section C - Notes to the Accounts

Note 1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

These accounts have been prepared on a going concern basis. The trustees have set a reserves policy of holding £25,000 in unrestricted reserves. At the end of 31st December 2024 the charity holds sufficient unrestricted reserves. The trustees are confident that the charity will continue to operate for the next 12 months.

1.3 Change in accounting policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.6 Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Note 2 Accounting Policies

2.1 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

Note 3 Income & Legacies

	Analysis of income	This year			Last Year		
		Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
				£			£
Donations and legacies:	Donations and gifts	102,382	-	102,382	95,910	3,500	99,410
	Gift Aid	24,539	-	24,539	22,708	875	23,583
	Total	126,921	-	126,921	118,618	4,375	122,993
Other trading activities:	Conference / event income	1,406	-	1,406	4,467	-	4,467
	Total	1,406	-	1,406	4,467	-	4,467
Income from investments:	Interest income	705	7,820	8,524	3,030	4,367	7,397
	Total	705	7,820	8,524	3,030	4,367	7,397
TOTAL INCOME		129,032	7,820	136,851	126,115	8,742	134,857

Note 4 Expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on charitable activities:						
Charitable Giving	12,782	-	12,782	11,314	4,375	15,689
Employment Costs	65,529	-	65,529	66,941	-	66,941
Pastoral Accomodation	18,953	-	18,953	18,573	-	18,573
Youth/Student/Childrens/20's work	7,334	-	7,334	6,945	-	6,945
Leaders Development and Events	811	-	811	5,440	-	5,440
Staff Training	1,075	-	1,075	219	-	219
Travel expenses	848	-	848	1,067	-	1,067
Special Trips	737	-	737	6,031	-	6,031
Insurance	1,907	-	1,907	1,751	-	1,751
Telephone	1,240	-	1,240	1,518	-	1,518
Print Postage and Stationery	29	-	29	716	-	716
Website costs	519	-	519	419	-	419
Subscriptions and Licences	872	-	872	1,298	-	1,298
Consumables / office supplies	236	-	236	492	-	492
General expenses	4,705	-	4,705	5,753	-	5,753
Hire of premises	2,488	-	2,488	2,278	-	2,278
General equipment and repairs	626	-	626	1,253	-	1,253
Legal and Professional fees	1,003	-	1,003	921	-	921
Accounting and Independent Examination fee	850	-	850	800	-	800
Bank interest and charges	196	-	196	199	-	199
Depreciation	562	-	562	749	-	749
TOTAL EXPENDITURE	123,303	-	123,303	134,677	4,375	139,052

Note 5 Details of certain types of expenditure

	This year	Last year
	£	£
Independent examiner's fees	850	800
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	150	0

Note 6 Paid employees

6.1 Staff Costs		
	This year	Last year
	£	£
Salaries and wages	63,928	65,340
Social security costs	-	-
Pension costs (defined contribution scheme)	1,601	1,601
Total staff costs	65,529	66,941

No staff contracts are with and paid by a related party either this year or last year.
No employee received remuneration above £60,000.

6.2 Average head count in the year		This year	Last year
		Number	Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	5	5
	Governance	1	1
	Total	6	6

Note 7 Grant making

This year:				
7.1 Analysis of grants paid (included in cost of charitable activities)				
Analysis	Payments to institutions	Payments to individuals	Expenses payments	Total
			£	£
Benevolence	-		131	131
Dugmores, Malawi	-	1,550	-	1,550
Grants Organisations	3,220	-	-	3,220
Homeless Ministry	-	-	1,406	1,406
India Partnership	300			300
Vineyard UK & Ireland	6,175			6,175
Total	9,245	1,550	1,537	12,782

Breakdown of payments to Grant Organisations	Total paid £
Christians Together in Exeter	35
Crosslines	44
Evangelical Alliance	100
CHARIS	1,000
Exeter Foodbank	360
Wycliffe Bible Translators for Wisbey's	840
The Gathering	150
YMCA	650
Expenses for Roundabout Project	41
Total	3,220

Last year:				
7.3 Analysis of grants paid (included in cost of charitable activities)				
Analysis	Grants to institutions	Grants to individuals	Expenses payments	Total
			£	£
Benevolence	-	-	258	258
Dugmores, Malawi	-	5,275		5,275
Grants Organisations	2,024			2,204
Homeless Ministry			1,450	1,450
India Partnership	600		-	600
Vineyard UK & Ireland	6,145		-	6,145
Total	8,769	5,275	1,645	15,689

7.4 Breakdown of payments to Grant Organisations	Total amount of grants paid £
Evangelical Alliance	100
Exeter Foodbank	360
Wycliffe Bible Translators for Wisbey's	840
Expenses for Roundabout Project	154
British Red Cross	500
Other expenses	70
Total	2,024

Note 8 Tangible Fixed Assets

8.1 Cost or valuation		
	Plant, machinery and motor vehicles	Total
	£	£
At the beginning of the year	51,882	51,882
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers *	-	-
At end of the year	51,882	51,882

8.2 Depreciation and impairments		
At beginning of the year	49,632	49,632
Disposals	-	-
Depreciation	562	562
Impairment	-	-
Transfers*	-	-
At end of the year	50,194	50,194

8.3 Net book value		
Net book value at the beginning of the year	2,250	2,250
Net book value at the end of the year	1,688	1,688

Plant and Machinery is depreciated at 25% per annum on a reducing balance basis.

Note 9 Debtors and Prepayments

9.1 Analysis of debtors				
			This year	Last year
			£	£
Gift aid			2,195	1,778
Prepayments and accrued income			900	646
Other debtors			-	-
		Total	3,095	2,424

Note 10 Cash at bank and in hand

			This year	Last year
			£	£
Short term cash investments (less than 3 months maturity date)			137,424	130,726
Short term deposits			33,867	32,204
Cash at bank and on hand			19,938	14,607
Total			191,229	177,537

Note 11 Creditors and Accruals

11.1 Analysis of creditors		
	Amounts falling due within one year	
	This year	Last year
	£	£
Trade creditors	2,671	2,339
Accruals and deferred income	850	800
Taxation and social security	627	758
Total	4,148	3,897

Note 12 Fair Value of assets and liabilities

The charity only holds financial assets and liabilities of the kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at settlement value.

The charity has minimal exposure to credit risk as the charity's only debtor is HMRC relating to gift aid. The charity manages its exposure to liquidity risk by holding funds in short term cash investments and deposits. The charity manages its exposure to market risk by using a fund categorised as a short-term low volatility net asset value money market fund under the Money Market Fund Regulation. This is the same as last year.

Note 13 Charity Funds

13.1 This year

Fund names	Type	Purpose and Restriction	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Building Fund	Restricted	Provision for purchase of church building	129,604	7,819	-	-	-	137,423
			-	-	-	-	-	-
Total Funds as per balance sheet			129,604	7,819		-	-	137,423

13.2 Last Year

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Building Fund	Restricted	Provision for purchase of church building	125,237	4,367	-	-	-	129,604
Daniel And Suzy Dugmore (YWAM South Africa)	Restricted	Support for their work with YWAM from specific donations	-	4,375	(4,375)	-	-	0
			-	-	-	-	-	-
Total Funds as per balance sheet			125,237	8,742	4,375	-	-	129,604

The charity also holds a designated fund for the support of sabbaticals for church pastors. Monies are held in a separate bank account for this purpose. As at the 31st December 2024 the balance on this account was £5,959.(2023 £5,222)

Note 14 Transactions with Trustees and Related parties

14.1 Trustees Remuneration & Benefits

The Articles of Association permit the appointment of a pastor for the church. David John Vinal is the current pastor. The accommodation for the pastor is owned by the pastor and is leased back by the church.

During the year D J Vinal was paid a gross salary of £25,107 (2023 - £25,107), pastoral rent and council tax of £18,593 (2023 18,573) and pension contributions from the charity of £1,123 (2023 - £1,123). Income protection insurance was also provided for Dave Vinal costing £566 (2023 - £518).

No further remuneration was paid to any other trustee or connected party during this year or last year. There were no trustee expenses paid for the year ending 31st December 2024 or last year.

The trustees' insurance includes trustees' indemnity insurance.

14.2 Related Party Transactions

Sarah Vinal, wife of trustee D J Vinal was paid a gross salary of £18,564 (2023 - £18,564) and pension contributions from the charity of £370 (2023 - £370). Income protection insurance was also provided for Sarah Vinal costing £356 (2023 £311)

In total trustees and related parties donated £19,142 to the charity during the year.

Note 15 Taxation

As a charity, Exeter Vineyard Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Accounts

EXETER VINEYARD CHURCH
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2023

EXETER VINEYARD CHURCH
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

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EXETER VINEYARD CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST DECEMBER 2023

CHARITY NAME	Exeter Vineyard Church
REGISTERED CHARITY NUMBER	1052898
REGISTERED COMPANY NUMBER	03149728
REGISTERED ADDRESS	5 Barnfield Crescent EXETER EX1 1QT
CURRENT TRUSTEES	Mr D J Vinall Mr M I Denton Mr S White Mr C Flanagan Mr S Johns
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2023**

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023.

The financial statements have been prepared in accordance with the accounting policies set out on pages 11-12, the Memorandum and Articles of Association, the Charities Act 2011 and 2022 amendments, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, memorandum and articles of association dated 14th July 2005 and as altered by a Special Resolution dated 27th August 2009. It constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A board of trustees administers the charity and meets on a regular basis throughout the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives of the charity

The furtherance of religious or secular public education:

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations:

The relief of the poor and needy

The relief of the sick and elderly

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit:

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Mr D J Vinall
Mr M I Denton
Mr C Flanagan

Mr C D Russell (resigned 18th July 2023)
Mr S White
Mr S Johns

The power of appointing new trustees is vested in the surviving or continuing trustees.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and in particular the specific guidance for charities on the advancement of religion for the public benefit and the relief of poverty for the public benefit. The trustees consider that the activities, summarised below, provide benefit to those who worship at our church, to the wider community in Exeter and indeed to the United Kingdom and the world.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2023

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

EVC is a faith community of around 80 households. This covers a wide age range, backgrounds and life stages.

Activities for the Benefit of our Church Community

At Exeter Vineyard Church we are trying to create a multi-generational and diverse community that encourages holistic well-being for both our members and people who come into contact with our activities.

As such, being highly relational is a strong value for us. We meet as a whole church community twice a month for a Sunday service. This is a meeting centred around the Christian faith, and while the vast majority of people there are Christians, we do have people who are curious and exploring these ideas.

We start our services with a shared breakfast, before the more traditional worship service. We have separate activities for children that allow them to play games and do crafts.

Alongside our fortnightly Sunday service, we have a number of smaller groups that meet for shared meals throughout the month. We call these Hubs and they can vary in number from 6 to 30 people. These are gatherings which we described as "church around the dinner table" and are led by a team of 22 volunteers.

These involve people of all ages, including families with children. We find that these more intimate and informal gatherings better suit the creation of strong and supportive relationships between members.

We also encourage people to get involved in smaller groups, called Discipleship Groups. This is a programme to empower people to engage in their faith in their everyday lives and to help members support each other.

We have separate groups for young people. Messy Church, which is a very informal and creative expression of a church meeting for children up to 13 years old. Messy Church attracts a number of families for whom it is their only interaction with the church and provides support for them by bringing them together with similar families. We have seen a number of families join during the year, from a wide variety of backgrounds.

For teenagers we have a monthly youth club session, where we have focused on establishing good relationships between our teenagers and encouraging positive mental well-being. There is also a specific discussion group for the older teenagers once a month, where they are able to think about the deeper and more philosophical aspects of life and faith. In October 2023, for our third year, we took 17 teenagers on a residential weekend away in North Devon and this was a really positive community building experience.

Being a multigenerational community there were numerous opportunities to support people at specific life stages in 2023.

For families that had babies we were able to provide practical support, such as meal rotas, babysitting and advice. We have also been able to help some of the older members of our congregation with things such as medical appointments, aid to get to our activities, liaising with statutory agencies and preventing loneliness. We had one funeral in 2023.

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2023**

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Activities for the Benefit of our Church Community (continued)

In 2023 we spent £258 from our Benevolence fund. This is money we spent to support church members in difficult times, and included items such as flowers, help him with emergencies, taxi journeys and some funeral costs.

Rachel Cock, our Operations Manager, actively ensures that those members of our church community who could be more isolated are contacted, included and looked after.

Activities for the Benefit of the Local Community

One of our key aims is that Exeter Vineyard is a benefit to the wider community. As previously detailed, a key organisational structure for us is Hubs. As these groups meet locally in and around Exeter, they have had great opportunities to meet local needs, such as supporting vulnerable people or organising community events. Looking forward, this is an aspect of Hubs that we want to encourage and explore further.

The Crosslines team provides a weekly hot meal to homeless and vulnerably housed people, along with opportunities to befriend the guests, offering emotional and practical support and signposting where further help is needed. There are 20 people on the team and members buy and prepare food and then serve it at a location in central Exeter. We spend £1,412 on this activity, which will include food costs, as well as replacing certain pieces of equipment. Sarah Vinall, who heads up this team, is involved in the Exeter churches' combined response to homelessness in Exeter. Stephen White, a member of our church and a trustee, is also the trustee of the Crosslines charity, who own the building that hosts Crosslines - the Vineyard team and other church groups that operate on other nights.

In 2023 the Roundabout programme came to an end. For a number of years it had supported families in need with good quality second-hand clothes and equipment. The church member who had run this moved away from Exeter and we couldn't find someone else to take it on. Throughout 2023 over 100 families were helped by Roundabout, but the activities were closed down in the winter of 2023. We had been hiring a storage unit to keep all of Roundabout's stock, and as a result of Roundabout's closure we were able to stop hiring the unit at the end of January 2024.

As a church we have supported Exeter Foodbank, by giving financial contributions of £360 across the year, as well as collecting food at our services. We have also highlighted food stock and volunteer needs to our congregation.

Through the Government's Community Sponsorship Scheme we have worked with two other Exeter churches, Exeter Network Church and Belmont Chapel, to house and support refugee families who had escaped from the war in Syria. During 2023 we were supporting our second family, helping them settle into Exeter and deal with numerous issues, such as education, health and work. This work is done as CHARIS Exeter. We have had a number of church members volunteer to help in this work, including practical expertise of setting up a home, second language support and in the steering group. There are efforts underway to resettle a third family

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2023

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Activities for International Benefit

We have maintained connections with churches in India, Switzerland and Southern Africa. These are primarily relational connections.

We have continued our financial support for Matt and Liz Wisbey in their work with Wycliff Bible Translators. While they are based in Gloucester, Matt is involved in Literacy work through the 'Language, Education and Development (LEAD) Asia-Pacific' team and through training in the UK as part of the Moorlands College School of Language and Scripture MA course. We gave £840 towards their living costs in 2023. They had a glowing report from Wycliff for their contribution in 2023.

We financially support Daniel and Suzy Dugmore, and their family, and their work with YWAM in southern Africa. They are now based in South Africa and oversee YWAM's work in 5 nations of southern Africa, with the aim of providing relief from poverty, medical assistance, community building and training young Malawians. We gave £5,275 in 2023, which includes general monthly support and gifts towards certain projects, such as the building of a school in Malawi.

Staffing

Dave Vinall is employed full time as the church's Pastor. His role is to work with members of the church to develop the direction and activities of the church. He takes a pastoral role for the members of the church and especially for the volunteer leaders. He also organises and runs activities for our secondary school aged children.

Sarah Vinall is employed part-time in the role of Senior Pastor. She is also our Safeguarding Coordinator, runs the Crosslines team and our primary school children's activities, including Messy Church. Sarah is involved in establishing new projects in the church and supporting their development and ongoing work. Sarah works 2.5 days a week.

Adam Porter is working one day a week as Assistant Pastor and continues to help support Dave in different aspects of church activity. He has taken a lead with the college aged group and organises our team of musicians.

Rachel Cock is our Operations Manager and works 2 days a week. She coordinates pastoral care for isolated members, as well as bookings and communication.

Jacob Blackburn has been employed for 6 hours a week, organising our website and digital communication, including producing the video material that our Hubs use.

Ken Brown is our Finance Administrator 6 hours a week. He helps with the organisation's financial recording and reporting.

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2023**

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Volunteers

Volunteers carry out the majority of activities in the church. These are members of the church who take responsibility to organise and run activities. There are about 40 people involved in setting up and running our Sunday services, as well as people helping with Crosslines, Roundabout, CHARIS Exeter and activities for young people.

Our Hub groups are led by volunteers. These volunteer leaders work with Dave and Sarah Vinall to organise and oversee activities, including a significant role in organising activities and pastoral support for members of the church. Recognising their contribution as volunteers, Hub Leaders are supported as a priority by Dave and Sarah and the staff team. In September 2023 we hosted a weekend training retreat in Cornwall for our Hub Leaders and this was attended by 24 adults and 3 children.

Property

We rent St Leonard's Church of England Primary School for our Sunday services, using their halls, kitchen and smaller rooms for our service and children's activities. We do this on the first and third Sunday of the month.

We hire a local community centre for Messy Church and our youth club.

We have equipment stored, for free, on the farm of a church member. We hired a shipping container which was largely used for Roundabout stock until January 2024 when we stopped hiring it due to Roundabout ceasing.

Networking and Wider Involvement

We play an active role in the Vineyard denomination in the UK. Dave and Sarah have attended several meetings for Vineyard pastors in the South West and Wales region and we provide financial support to Vineyard Churches UK and Ireland on a monthly basis, totalling just over £6,121 this year. This money is used by VCUKI for supporting church-plants, training leaders and community initiatives.

We also have good relationships with local churches through city-wide networks and are involved with cross-church initiatives, most notably the churches' response to housing in the city. Nationally, we are members of the Evangelical Alliance.

Activities for Generating Funds

The vast majority of our funds are raised through donations and Gift-Aid claims. Everything donated is used to support the associated activities in line with the charitable aims and objectives of EVC.

Plans for the Future

During 2023 we've been able to establish routines coming out of the disruption caused by Covid during 2020-2022. A key part has been involving more volunteers to allow staff to focus on new opportunities.

In 2024 we want to continue our aim of empowering people, whether as individuals or working together in Hubs, to make a positive difference to their communities.

In 2024 Dave and Sarah will take a mini-sabbatical. It was felt the normal 3-month sabbatical would cause too much strain on staff and volunteer leaders, so they will be taking 6 weeks in 2024 and 6 weeks in 2025.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2023

FINANCIAL REVIEW

The charitable company made a deficit in the year of £4,195 (2022 – deficit £11,267). Whilst total income increased by 3.3%, this was due to the increase in bank interest rates. Offerings and donation income decreased by 2.7%.

Total expenditure decreased by 1.9% with significant decreases in hire of premises costs, general expenses and equipment and repairs. Employment costs increased by 7%.

The charitable company's funds totalled £178,314 at 31st December 2023 of which £129,604 is restricted for a building.

RESERVES POLICY

EVC seeks to retain cash reserves equivalent to three months of operating costs at £25,000. Unrestricted reserves (not including the designated fund) totalled £43,488 at the year-end of which £41,238 constitutes net current assets. This covers between 3-4 months unrestricted expenditure. This is more than sufficient to cover current commitments but is under regular review by the trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

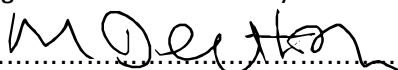
The trustees (who are also the directors of Exeter Vineyard Church) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then 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 charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 13.08.2024 and signed on their behalf by:


.....

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EXETER VINEYARD CHURCH**

I report on the accounts of the company for the year to 31st December 2023 which are set out on pages 9 to 17.

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

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 I 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.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date

16th August 2024

EXETER VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM:							
Donations	9	118,618	4,375	122,993	123,674	725	124,399
Charitable activities: Conference/Event income		4,467	-	4,467	4,469	-	4,469
Investment income: Bank interest		3,030	4,367	7,397	424	1,209	1,633
TOTAL		126,115	8,742	134,857	128,567	1,934	130,501
EXPENDITURE ON:							
Charitable activities	10	134,677	4,375	139,052	141,043	725	141,768
TOTAL		134,677	4,375	139,052	141,043	725	141,768
NET MOVEMENT IN FUNDS		(8,562)	4,367	(4,195)	(12,476)	1,209	(11,267)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		57,272	125,237	182,509	69,748	124,028	193,776
TOTAL FUNDS CARRIED FORWARD		48,710	129,604	178,314	57,272	125,237	182,509

EXETER VINEYARD CHURCH

BALANCE SHEET AS AT 31st DECEMBER 2023

	Note		At 31st December 2023	At 31 st December 2022
		£	£	£
FIXED ASSETS:				
Tangible assets	4		2,250	2,999
CURRENT ASSETS:				
Debtors	5	2,424		2,610
Cash at bank and in hand		177,537		180,192
		<u>179,961</u>		<u>182,802</u>
LIABILITIES:				
Creditors:				
Amounts falling due within one year	6	(3,897)		(3,292)
		<u></u>		<u></u>
NET CURRENT ASSETS			176,064	179,510
TOTAL NET ASSETS			178,314	182,509
			<u></u>	<u></u>
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	7		129,604	125,237
Unrestricted Funds		43,488		52,742
Designated Fund	8	5,222		4,530
		<u></u>	<u>48,710</u>	<u>57,272</u>
TOTAL CHARITY FUNDS			178,314	182,509
			<u></u>	<u></u>

For the year ending 31st December 2023, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11-17 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP and were approved by the trustees on 13.08.2024 and signed on their behalf by:


Trustee

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006.

Exeter Vineyard Church meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

Assets costing less than £500 are not capitalised and are written off at the time of purchase.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lifetime at the following rates.

Plant and Machinery - 25% per annum on reducing balance

c) Debtors and Prepayments

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes 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.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity. Gift aid tax refunds are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

g) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h) Expenditure

Expenditure is included on an accruals basis.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) The Funds of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. TAXATION

As a charity, Exeter Vineyard Trust is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

4. TANGIBLE FIXED ASSETS

	Plant & Machinery Etc £
COST	
At 1st January 2023 & 31 st December 2023	51,882
DEPRECIATION	
At 1 January 2023	48,883
Charge for year	749
At 31 December 2023	49,632
NET BOOK VALUE	
At 31 December 2023	2,250
At 31 December 2022	2,999

5. DEBTORS

	2023 £	2022 £
Prepayments	646	1,042
Accrued Income: Gift aid and GASDS tax refunds	1,778	1,568
	2,424	2,610

6. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Taxation (PAYE)	758	571
Other Creditors	2,339	1,701
Accruals & Deferred Income	800	1,020
	3,897	3,292

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

7. RESTRICTED FUNDS

	Fund Balances B/Forward £	Income £	Expenditure £	Fund Balances C/Forward £
Building Fund	125,237	4,367	-	129,604
Daniel and Suzy Dugmore (YWAM South Africa)	-	4,375	(4,375)	-
Total Funds	125,237	8,742	(4,375)	129,604

Previous Year

	Fund Balances B/Forward £	Income £	Expenditure £	Fund Balances C/Forward £
Building Fund	124,028	1,209	-	125,237
PA Fund	-	725	(725)	-
Total Funds	124,028	1,934	(725)	125,237

ANALYSIS OF FUNDS

	Unrestricted Funds £	Restricted Funds £	Totals £
Fixed Assets	2,250	-	2,250
Current Assets	50,357	129,604	179,961
Current Liabilities	(3,897)	-	(3,897)
Net Assets	48,710	129,604	178,314

Previous Year

	Unrestricted Funds £	Restricted Funds £	Totals £
Fixed Assets	2,999	-	2,999
Current Assets	57,565	125,237	182,802
Current Liabilities	(3,292)	-	(3,292)
Net Assets	57,272	125,237	182,509

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

7. RESTRICTED FUNDS (continued)

The building fund was established to provide some form of accommodation for the church. No suitable accommodation has yet been found. The fund continues to accumulate small amounts of interest. At the year-end a balance of £129,604 was held in the charity's bank accounts.

£4,375 were gift-aided donations given specifically for Daniel and Suzy Dugmore in their work with Youth With A Mission (YWAM) South Africa. These gifts were in addition to the regular £900 monthly gift to this couple and their work from the church.

8. DESIGNATED FUND

A fund has been established by the trustees to provide financial support for sabbaticals for the church pastors. Monies have been transferred to a separate bank account set up for this purpose and this amounted to £5,222 at 31st December 2023.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM:							
9. Donations							
Offerings and donations		95,910	3,500	99,410	101,590	580	102,170
Gift aid tax refunds		22,708	875	23,583	22,084	145	22,229
		<u>118,618</u>	<u>4,375</u>	<u>122,993</u>	<u>123,674</u>	<u>725</u>	<u>124,399</u>
EXPENDITURE ON:							
10. Charitable activities							
Charitable Giving	11	11,314	4,375	15,689	14,410	725	15,135
Employment costs	12	66,941	-	66,941	62,569	-	62,569
Pastoral accommodation		18,573	-	18,573	18,575	-	18,575
Youth, Children's, Student/20's work		6,945	-	6,945	6,497	-	6,497
Leaders' development & Events		5,440	-	5,440	4,858	-	4,858
Staff training		219	-	219	1,360	-	1,360
Travel expenses		1,067	-	1,067	1,347	-	1,347
Special Trips		6,031	-	6,031	6,891	-	6,891
Insurance		1,751	-	1,751	1,867	-	1,867
Telephone		1,518	-	1,518	1,534	-	1,534
Print, Post and Stationery		716	-	716	317	-	317
Website costs		419	-	419	810	-	810
Subscriptions and Licences		1,298	-	1,298	1,141	-	1,141
Consumables /office supplies/comp sware		492	-	492	167	-	167
General expenses		5,753	-	5,753	8,862	-	8,862
Hire of Premises		2,278	-	2,278	4,407	-	4,407
General equipment and repairs		1,253	-	1,253	1,841	-	1,841
Legal and Professional fees		921	-	921	1,604	-	1,604
Accounting and Independent examination	15	800	-	800	770	-	770
Bank interest and charges		199	-	199	215	-	215
Sundry expenses		-	-	-	2	-	2
Depreciation		749	-	749	999	-	999
		<u>134,677</u>	<u>4,375</u>	<u>139,052</u>	<u>141,043</u>	<u>725</u>	<u>141,768</u>

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2023

11. CHARITABLE GIVING

The charity made gifts and donations to 8 organisations totalling £9,556 and gifts to individuals totalling £6,133 during the year. Total charitable giving amounted to £15,689.

12. EMPLOYMENT COSTS

Total remuneration for the year amounted to £66,941.

Gross salaries amounted to £65,340. Employer NIC amounted to £3,618 but this was covered by the employment allowance.

Employer pension payments amounted to £1,601

There were no employees with remuneration above £60,000.

The average number of employees for the year was 6. (2022– 6).

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year D J Vinall was paid a gross salary of £25,107 (2022 - £23,025), pastoral rent and council tax of £18,573 (2022 - £18,575) and pension contributions from the charity of £1,123 (2022 – £1,061). Income protection insurance was also provided for Dave Vinall costing £518.

D J Vinall was appointed as trustee on 9 October 2005 and is continuing to receive a salary in respect of his position as senior pastor as permitted by the company's memorandum of association and by the Charity Commission.

The trustees' insurance includes trustee indemnity insurance.

No further remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee/director or any person or persons known to be connected with any of them.

There were no trustees' expenses paid for the year ended 31 December 2023, nor for the year ended 31 December 2022.

14. RELATED PARTY TRANSACTIONS

Sarah Vinall, wife of trustee, D J Vinall was paid a gross salary of £18,564 (2022 - £17,680) and pension contributions from the charity of £370 (2022 - £343). Income protection insurance was also provided for Sarah Vinall costing £311.

15. ACCOUNTING AND INDEPENDENT EXAMINATION

£800 was paid for the charity's independent examination in the year which included an element for accounts preparation.

Accounts

EXETER VINEYARD CHURCH
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2022

EXETER VINEYARD CHURCH
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

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EXETER VINEYARD CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST DECEMBER 2022

CHARITY NAME	Exeter Vineyard Church
REGISTERED CHARITY NUMBER	1052898
REGISTERED COMPANY NUMBER	03149728
REGISTERED ADDRESS	PO Box 934 EXETER EX1 9AY
CURRENT TRUSTEES	Mr D J Vinall Mr C D Russell Mr M I Denton Mr S White Mr C Flanagan Mr S Johns
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2022**

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 11-12, the Memorandum and Articles of Association, the Charities Act 2011 and 2022 amendments, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, memorandum and articles of association dated 14th July 2005 and as altered by a Special Resolution dated 27th August 2009. It constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A board of trustees administers the charity and meets on a regular basis throughout the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives of the charity

The furtherance of religious or secular public education:

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations:

The relief of the poor and needy:

The relief of the sick and elderly:

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit:

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Mr D J Vinall

Mr M I Denton

Mr C Flanagan

Mrs S Low (to 12th July 2022)

Mr C D Russell

Mr S White

Mr S Johns

The power of appointing new trustees is vested in the surviving or continuing trustees.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and in particular the specific guidance for charities on the advancement of religion for the public benefit and the relief of poverty for the public benefit. The trustees consider that the activities, summarised below, provide benefit to those who worship at our church, to the wider community in Exeter and indeed to the United Kingdom and the world.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2022

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

EVC is a faith community of around 80 households. This covers a wide age range, backgrounds and life stages.

In 2022 we have been able to consolidate changes and adjustments we made coming out of the pandemic to allow the church to better serve its purpose.

Activities for the Benefit of our Church Community

At Exeter Vineyard Church we are trying to create a multi-generational and diverse community that encourages holistic well-being for both our members and people who come into contact with our activities.

As such, being highly relational is a strong value for us. We meet as a whole church community twice a month for a Sunday service. This is a meeting centred around the Christian faith, and while the vast majority of people there are Christians, we do have people who are curious and exploring these ideas.

We start our services with a shared breakfast, before the more traditional worship service. We have separate activities for children that allow them to play games and do crafts.

Alongside our fortnightly Sunday service, we have a number of smaller groups that meet for shared meals throughout the month. We call these Hubs and they can vary in number from 6 to 30 people. These are gatherings which we described as "church around the dinner table" and are led by a team of 22 volunteers.

These involve people of all ages, including families with children. We find that these more intimate and informal gatherings better suit the creation of strong and supportive relationships between members.

We also encourage even smaller groups to take part in a program we call Discipleship Groups that are geared towards members supporting each other in their everyday lives.

We have separate groups for young people. Messy Church, which is a very informal and creative expression of a church meeting for children up to 13 years old. Messy Church attracts a number of families for whom it is their only interaction with the church and provides support for them by bringing them together with similar families. For teenagers we have a monthly youth club session, where we have focused on establishing good relationships between our teenagers and encouraging positive mental well-being. There is also a specific discussion group for the older teenagers once a month, where they are able to think about the deeper and more philosophical aspects of life and faith.

In October 2022, for our second year running, we took 15 teenagers on a residential weekend away in North Devon and this was a really positive community building experience.

Being a multigenerational community there were numerous opportunities to support people at specific life stages in 2022.

For families that had babies we were able to provide practical support, such as meal rotas, babysitting and advice. We have also been able to help some of the older members of our congregation with things such as medical appointments, aid to get to our activities, liaising with statutory agencies and preventing loneliness.

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2022**

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Activities for the Benefit of our Church Community (continued)

During the year sadly one family, with a newborn baby, experienced a traumatic breakdown and we were able to come alongside the mother and help her with food and emotional support during a difficult time.

We also sadly experienced a bereavement of a committed member of the church and were able to support the family through the funeral.

In 2022 we spent £510 from our Benevolence fund. This is money we spent to support church members in difficult times, and included items such as flowers, help him with emergencies, taxi journeys and some funeral costs.

Rachel Cock, our Operations Manager, actively ensures that those members of our church community who could be more isolated are contacted, included and looked after.

Activities for the Benefit of the Local Community

One of our key aims is that Exeter Vineyard is a benefit to the wider community. As previously detailed, a key organisational structure for us is Hubs. As these groups meet locally in and around Exeter they have had great opportunities to meet local needs, such as supporting vulnerable people or organising community events. Looking forward, this is an aspect of Hubs that we want to encourage and explore further.

The Crosslines team provides a weekly hot meal to homeless and vulnerably housed people, along with opportunities to befriend the guests, offering emotional and practical support and signposting where further help is needed. There are 20 people on the team and members buy and prepare food and then serve it at a location in central Exeter. Over the year, Sarah Vinall, who heads up this team, has been able to become more involved in a combined churches' response to the issue in Exeter. Stephen White, a member of our church and a trustee, has also become involved as a trustee of the building that hosts Crosslines along with a number of different church teams.

The Roundabout team, led by Sue, a member of our church, collects and distributes used clothes and equipment for families in need. This is distributed at pop-up sessions in health visitor clinics and community centres. Also, much of the connections are done over social media allowing help to go directly to people in need. As a church we have been able to provide storage for the clothing and equipment stock. Over 2022 Roundabout had helped over 120 families in need.

As a church we have supported Exeter Foodbank, by giving financial contributions of £360 across the year, as well as collecting food at our services. We have also highlighted food stock and volunteer needs to our congregation.

Through the Government's Community Sponsorship Scheme we have worked with two other Exeter churches, Exeter Network Church and Belmont Chapel, to house and support refugee families who had escaped from the war in Syria. During 2022 we were supporting our second family, helping them settle into Exeter and deal with numerous issues, such as education, health and work. This work is done as CHARIS Exeter. We have had a number of church members volunteer to help in this work, including practical expertise of setting up a home, second language support and in the steering group.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2022

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Activities for International Benefit

We have maintained connections with churches in India, Switzerland and Southern Africa. As the pandemic hit these relationships have been mutually encouraging.

We have continued our support for Matt and Liz Wisbey in their work with Wycliff Bible Translators. While they are based in Gloucester, Matt is involved in Literacy work through the 'Language, Education and Development (LEAD) Asia-Pacific' team and through training in the UK as part of the Moorlands College School of Language and Scripture MA course. We gave £840 towards their living costs in 2022. They had a glowing report from Wycliff for their contribution in 2022.

We have a close connection with a Vineyard Church in northern India and supported them with friendship and prayers through the year.

Our connection with Vineyard churches in Olten and the Wiggertal valley in Switzerland continued and Dave Vinall and Adam Porter went out to visit in February. This was an opportunity to see the activities, organisation and culture of the churches there and it was really beneficial to be able to talk about Exeter Vineyard to someone with an external perspective and experience.

We support Daniel and Suzy Dugmore, and their family, and their work with YWAM in southern Africa. They have been based in Malawi for over a decade, with the aim of providing relief from poverty, medical assistance, community building and training young Malawians. Over the past decade they have been involved in establishing a number of other bases and are now starting to oversee YWAM's work in 5 nations of southern Africa. We gave £4,500 in 2022.

Staffing

Dave Vinall is employed full time as the church's Pastor. His role is to work with members of the church to develop the direction and activities of the church. He takes a pastoral role for the members of the church and especially for the volunteer leaders. He also organises and runs activities for our secondary school aged children.

Sarah Vinall is employed part-time in the role of Senior Pastor. She is also our Safeguarding Coordinator, runs the Crosslines team and our primary school children's activities, including Messy Church. Sarah is involved in establishing new projects in the church and supporting their development and ongoing work. Sarah works 2.5 days a week.

Adam Porter is working one day a week as Assistant Pastor and continues to help support Dave in different aspects of church activity. He has taken a lead with the college aged group and organises our team of musicians.

Rachel Cock is our Operations Manager and works 2 days a week. She coordinates pastoral care for isolated members, as well as bookings and communication.

Jacob Blackburn has been employed for 6 hours a week, organising our website and digital communication, including producing the videoed material that our Hubs use.

Ken Brown is our Finance Administrator 6 hours a week. He helps with the organisation's financial recording and reporting.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2022

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Volunteers

Volunteers carry out the majority of activities in the church. These are members of the church who take responsibility to organise and run activities. There are about 40 people involved in setting up and running our Sunday services, as well as people helping with Crosslines, Roundabout, CHARIS Exeter and activities for young people.

Our Hub groups are lead by volunteers. These volunteer leaders work with Dave and Sarah Vinall to organise and oversee activities, including a significant role in organising activities and pastoral support for members of the church. Recognising their contribution as volunteers, Hub Leaders are supported as a priority by Dave and Sarah and the staff team. In October 2022 we hosted a weekend training retreat in North Devon for our Hub Leaders and this was attended by 24 people.

Property

Coming out of the Covid-19 pandemic our staff had adjusted to working from home and ended our tenancy on our office at the end of 2021. We continue to use homes for a lot of our activities, including Hub meetings, staff meetings, leaders meetings and our older teenage group.

During 2022 we were able to move our Sunday services back to our pre-Covid-19 venue of St Leonard's Church of England Primary School. This was an excellent result as prior to this we had been moving between venues. Having a permanent and regular venue has helped with consistency and allowed us to expand our activities for young people. We hire a local community centre for Messy Church and our youth club.

We have equipment stored on the farm of a church member and we hire a shipping container, which is largely used for Roundabout stock.

Networking and Wider Involvement

We play an active role in the Vineyard denomination in the UK. Dave and Sarah have attended several meetings for Vineyard pastors in the South West and Wales region and we provide financial support to Vineyard Churches UK and Ireland on a monthly basis, totalling just over £6,223 this year. This money is used by VCUKI for supporting church-plants, training leaders and community initiatives.

We also have good relationships with local churches through city-wide networks and are involved with cross-church initiatives, most notably the churches' response to housing in the city. Nationally, we are members of the Evangelical Alliance.

Activities for Generating Funds

The vast majority of our funds are raised through donations and Gift-Aid claims. Everything donated is used to support the associated activities in line with the charitable aims and objectives of EVC.

Plans for the Future

Having had our normal activities so disrupted by the pandemic, we now feel we have achieved a good balance between the large and small gathered environments. The Sunday service requires a higher level of resources to organise, but is a great opportunity to get everyone together in a large group. Hubs require less central resources and offer better opportunities for people to contribute and develop friendships.

As we move forward with this model we are aware of the need to support and train Hub leaders. We want to look at ways Hubs can have a positive effect on their local area.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2022

FINANCIAL REVIEW

The charitable company made a deficit in the year of £11,267 (2021 – surplus £14,758). Total income decreased by 12.6% compared to 2021 with offerings and donations and the resultant gift aid decreasing by 16%.

Total expenditure increased by 5.3% with varying increases/decreases in the various expenditure categories.

The charitable company's funds totalled £182,509 at 31st December 2022 of which £125,237 is restricted for a building.

RESERVES POLICY

EVC seeks to retain cash reserves equivalent to three months of operating costs. Unrestricted reserves (not including the designated fund) totalled £52,472 at the year-end of which £49,743 constitutes net current assets. This covers between 4-5 months unrestricted expenditure. This is more than sufficient to cover current commitments but is under regular review by the trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Exeter Vineyard Church) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then 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 charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 20/07/2023 and signed on their behalf by:

.....M Deaton.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EXETER VINEYARD CHURCH**

I report on the accounts of the company for the year to 31st December 2022 which are set out on pages 9 to 17.

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

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 I 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.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date *21st July 2023*

EXETER VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM:							
Donations	9	123,674	725	124,399	139,730	8,136	147,866
Charitable activities: Conference/Event income		4,469	-	4,469	-	-	-
Investment income: Bank interest		424	1,209	1,633	4	14	18
Other income		-	-	-	1,467	-	1,467
TOTAL		128,567	1,934	130,501	141,201	8,150	149,351
EXPENDITURE ON:							
Charitable activities	10	141,043	725	141,768	126,700	7,893	134,593
TOTAL		141,043	725	141,768	126,700	7,893	134,593
NET INCOME/(EXPENDITURE)		(12,476)	1,209	(11,267)	14,501	257	14,758
TRANSFERS BETWEEN FUNDS		-	-	-	(4,150)	4,150	-
NET MOVEMENT IN FUNDS		(12,476)	1,209	(11,267)	10,351	4,407	14,758
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		69,748	124,028	193,776	59,397	119,621	179,018
TOTAL FUNDS CARRIED FORWARD		57,272	125,237	182,509	69,748	124,028	193,776

EXETER VINEYARD CHURCH

BALANCE SHEET AS AT 31st DECEMBER 2022

	Note		At 31st December 2022	At 31 st December 2021
		£	£	£
FIXED ASSETS:				
Tangible assets	4		2,999	3,431
CURRENT ASSETS:				
Debtors	5	2,610		2,503
Cash at bank and in hand		180,192		194,020
		<u>182,802</u>		<u>196,523</u>
LIABILITIES:				
Creditors:				
Amounts falling due within one year	6	(3,292)		(6,178)
		<u></u>		<u></u>
NET CURRENT ASSETS			179,510	190,345
TOTAL NET ASSETS			182,509	193,776
			<u></u>	<u></u>
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	7		125,237	124,028
Unrestricted Funds		52,742		65,834
Designated Fund	8	4,530		3,914
		<u></u>	<u>57,272</u>	<u>69,748</u>
TOTAL CHARITY FUNDS			182,509	193,776
			<u></u>	<u></u>

For the year ending 31st December 2022, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11-17 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP and were approved by the trustees on... 20/07/2023 ... and signed on their behalf by:


.....
Trustee

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006.

Exeter Vineyard Church meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

Assets costing less than £500 are not capitalised and are written off at the time of purchase.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lifetime at the following rates.

Plant and Machinery - 25% per annum on reducing balance

c) Debtors and Prepayments

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes 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.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity. Gift aid tax refunds and the gift aid small donations scheme are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

g) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h) Expenditure

Expenditure is included on an accruals basis.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) The Funds of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. TAXATION

As a charity, Exeter Vineyard Trust is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

4. TANGIBLE FIXED ASSETS

	Plant & Machinery Etc £
COST	
At 1st January 2022	51,315
Additions in the year	567
At 31 st December 2022	51,882
DEPRECIATION	
At 1 January 2022	47,884
Charge for year	999
At 31 December 2022	48,883
NET BOOK VALUE	
At 31 December 2022	2,999
At 31 December 2021	3,431

5. DEBTORS

	2022 £	2021 £
Prepayments	1,042	792
Accrued Income: Gift aid and GASDS tax refunds	1,568	1,711
	2,610	2,503

6. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Taxation (PAYE)	571	505
Other Creditors	1,701	4,869
Accruals & Deferred Income	1,020	804
	3,292	6,178

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

7. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS

	Fund Balances B/Forward £	Income £	Expenditure £	Fund Balances C/Forward £
Building Fund	124,028	1,209	-	125,237
Ukraine Vineyard	-	725	(725)	-
Total Funds	124,028	1,934	(725)	125,237

Previous Year

	Fund Balances B/Forward £	Income £	Expenditure £	Transfers Between Funds £	Fund Balances C/Forward £
Building Fund	119,014	5,014	-	-	124,028
PA Fund	607	-	(782)	175	-
Crossline	-	1,636	(2,611)	975	-
Charis Exeter	-	1,500	(4,500)	3,000	-
Total Funds	119,621	8,150	(7,893)	4,150	124,028

ANALYSIS OF FUNDS

	Unrestricted Funds £	Restricted Funds £	Totals £
Fixed Assets	2,999	-	2,999
Current Assets	57,565	125,237	182,802
Current Liabilities	(3,292)	-	(3,292)
Net Assets	57,272	125,237	182,509

Previous Year

	Unrestricted Funds £	Restricted Funds £	Totals £
Fixed Assets	3,431	-	3,431
Current Assets	72,495	124,028	196,523
Current Liabilities	(6,178)	-	(6,178)
Net Assets	69,748	124,028	193,776

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

7. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS (continued)

The building fund was established to provide some form of accommodation for the church. No suitable accommodation has yet been found. The fund continues to accumulate small amounts of interest. At the year-end a balance of £125,237 was held in the charity's bank accounts.

£725 was raised for Ukraine Vineyard (as part of an overall collection coordinated by Vineyard Churches UK).

8. DESIGNATED FUND

A fund has been established by the trustees to provide financial support for sabbaticals for the church pastors. Monies have been transferred to a separate bank account set up for this purpose and this amounted to £4,530 at 31st December 2022.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
	Note						
INCOME FROM:							
9. Donations							
Offerings and donations		101,590	580	102,170	115,753	5,450	121,203
Gift aid tax refunds and GASDS		22,084	145	22,229	23,977	1,300	25,277
Grants		-	-	-	-	1,386	1,386
		<u>123,674</u>	<u>725</u>	<u>124,399</u>	<u>139,730</u>	<u>8,136</u>	<u>147,866</u>
EXPENDITURE ON:							
10. Charitable activities							
Charitable Giving	11	14,410	725	15,135	13,391	7,111	20,502
Employment costs	12	62,569	-	62,569	56,674	-	56,674
Pastoral accommodation		18,575	-	18,575	18,577	-	18,577
Youth, Children's, Student/20's work		6,497	-	6,497	5,675	-	5,675
Leaders' development & Events		4,858	-	4,858	4,634	-	4,634
Staff training		1,360	-	1,360	319	-	319
Travel expenses		1,347	-	1,347	653	-	653
Special Trips		6,891	-	6,891	-	-	-
Insurance		1,867	-	1,867	1,907	-	1,907
Telephone		1,534	-	1,534	1,689	-	1,689
Print, Post and Stationery		317	-	317	337	-	337
Website costs		810	-	810	392	-	392
Subscriptions and Licences		1,141	-	1,141	1,116	-	1,116
Consumables /office supplies/comp sware		167	-	167	600	-	600
General expenses		8,862	-	8,862	3,946	-	3,946
Hire of Premises		4,407	-	4,407	9,687	-	9,687
General equipment and repairs		1,841	-	1,841	3,278	782	4,060
Legal and Professional fees		1,604	-	1,604	1,607	-	1,607
Accounting and Independent examination	15	770	-	770	770	-	770
Bank interest and charges		215	-	215	289	-	289
Sundry expenses		2	-	2	16	-	16
Depreciation		999	-	999	1,143	-	1,143
		<u>141,043</u>	<u>725</u>	<u>141,768</u>	<u>126,700</u>	<u>7,893</u>	<u>134,593</u>

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2022

11. CHARITABLE GIVING

The charity made gifts and donations to 7 organisations totalling £9,510 and gifts to individuals totalling £5,625 during the year. Total charitable giving amounted to £15,135.

12. EMPLOYMENT COSTS

Total remuneration for the year amounted to £62,569.

Gross salaries amounted to £61,071. Employer NIC amounted to £3,337 but this was covered by the employment allowance.

Employer pension payments amounted to £1,498

There were no employees with remuneration above £60,000.

The average number of employees for the year was 6. (2021– 6).

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year D J Vinall was paid a gross salary of £23,025 (2021 - £20,550), pastoral rent and council tax of £18,575 (2021 - £18,577) and pension contributions from the charity of £1,061 (2021 – £987). Income protection insurance was also provided for Dave Vinall costing £483.

D J Vinall was appointed as trustee on 9 October 2005 and is continuing to receive a salary in respect of his position as senior pastor as permitted by the company's memorandum of association and by the Charity Commission.

The trustees' insurance includes trustee indemnity insurance.

No further remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee/director or any person or persons known to be connected with any of them.

There were no trustees' expenses paid for the year ended 31 December 2022, nor for the year ended 31 December 2021.

14. RELATED PARTY TRANSACTIONS

Sarah Vinall, wife of trustee, D J Vinall was paid a gross salary of £17,680 (2021 - £15,819) and pension contributions from the charity of £343 (2021 - £281). Income protection insurance was also provided for Sarah Vinall costing £292.

15. ACCOUNTING AND INDEPENDENT EXAMINATION

£770 was paid for the charity's independent examination in the year which included an element for accounts preparation.

Accounts

EXETER VINEYARD CHURCH
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2021

EXETER VINEYARD CHURCH
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

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EXETER VINEYARD CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST DECEMBER 2021

CHARITY NAME	Exeter Vineyard Church
REGISTERED CHARITY NUMBER	1052898
REGISTERED COMPANY NUMBER	03149728
REGISTERED ADDRESS	PO Box 934 EXETER EX1 9AY
CURRENT TRUSTEES	Mr D J Vinall Mr C D Russell Mr M I Denton Mr S White Mr C Flannigan Mr S Johns Mrs S Low
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021**

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 12-13, the Memorandum and Articles of Association, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, memorandum and articles of association dated 14th July 2005 and as altered by a Special Resolution dated 27th August 2009. It constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A board of trustees administers the charity and meets on a regular basis throughout the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives of the charity

The furtherance of religious or secular public education:

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations:

The relief of the poor and needy:

The relief of the sick and elderly:

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit:

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Mr D J Vinall

Mr M I Denton

Mr C Flannigan

Mrs S Low (from 1st June 2021)

Mr C D Russell

Mr S White

Mr S Johns

The power of appointing new trustees is vested in the surviving or continuing trustees.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and in particular the specific guidance for charities on the advancement of religion for the public benefit and the relief of poverty for the public benefit. The trustees consider that the activities, summarised below, provide benefit to those who worship at our church, to the wider community in Exeter and indeed to the United Kingdom and the world.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Exeter Vineyard Church is a faith community of just over 80 households. This covers a wide age range, backgrounds and life stages.

2021 has been a significant year for the church. The Covid restrictions of 2020 meant making major adjustments, often at very short notice, as we tried to continue our work despite limited options for meeting.

We decided to use this disruption as a chance to reset our operations to better suit our purpose. We entered 2021 with a restructure of the church, gathering the whole congregation into 8 smaller groups, which we call 'Hubs'.

At the start of the year, we had just under 100 adults sign up for Hubs, which we felt was an encouraging proportion of the whole church. There were a number of people who didn't join, and we made every effort to support and serve these people too.

Activities for the Benefit of our Church Community

Our understanding of church is that it is meant to be a supportive and encouraging community, which engages with people throughout their whole life, not just an abstract 'spiritual' segment of their week. As such, we have sought to offer well rounded and holistic activities.

We recognise that the Covid pandemic was an especially challenging time for many people. The restructure into Hubs offered a decentralised way for people to connect and be supported. Hub leaders provided a way for specific needs and issues to be communicated to the staff team.

As restrictions changed it was also much easier for these smaller Hub groups to meet in person than it would have been to meet as a whole church.

Hubs met throughout the year in whatever ways restrictions allowed, including online video calls, outdoors, at public places and in homes. Not having our own building made meeting difficult, even when the government guidelines allowed places of worship to be opened for services.

Throughout the Covid restrictions we had weekly online Sunday services and, as restrictions allowed, we would occasionally hire a Community Centre to have an in-person Sunday service. There were three members of our church who didn't have internet access and so couldn't see the online services. To get around this we burned the services to a DVD and sent a copy to them. We purchased a DVD player for one person to allow them to see these services.

Rachel Cock, our Operations Manager, also actively contacted the more isolated or vulnerable members of our community and coordinated further contact from other members of the church. It was through this process that one elderly gentleman, who lived on his own and had attended our services prior to Covid restrictions, was discovered to not be coping. We were able to support him and, by acting as an advocate, draw in Social Care and his GP to ensure he was properly cared for.

Throughout the year we have tried to engage and support the children in the church. We recognised that peer community is really important for children and that they were less able to engage in the whole church online Sunday services. So, throughout the year we have made efforts to maintain the different groups for children. Families with younger children have been able to connect at coffee and play mornings, while primary and secondary school children have had regular drop off sessions. A discussion group for college aged children also started.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Activities for the Benefit of our Church Community (continued)

In October 2021 we arranged a youth weekend away and just under 20 teenagers stayed at an activity centre in North Devon and were able to enjoy team building activities.

We have a Benevolence fund to help church members in tough times. In 2021 we spent £805 on items such as flowers, helping with emergencies, taxi journeys and meals.

Activities for the Benefit of the Local Community

Beyond the members of our church, Hubs were able to offer support to the wider community. This often worked well as Hubs connected with their local area, doing such things as collecting prescriptions, doing shopping, befriending and organising community events, such as street parties, quizzes and treasure hunts.

The **Crosslines** team, a group of about 25 volunteers who run a weekly soup kitchen for homeless and vulnerably housed people, adapted their work too. During the height of the pandemic a number of previously homeless people were housed, by the council, in a local hotel. However, this hotel didn't offer any food preparation facilities so, while the team continued to offer food for street homeless people, they also delivered food to the hotel. In 2021 we spent £2,611 on this work.

Roundabout, a team who collects and distributes used clothes and equipment for families in need, also adapted to the Covid restrictions, using social media to connect with people in need and offering contactless delivery. As restrictions changed, they were able to do pop-up sessions.

As a church we supported **Exeter Foodbank**, giving financial help (£360 through the year) and also helping with volunteers and volunteer recruitment. At Christmas, a number of our Hubs participated in their 'Christmas in a Bag' appeal to give a bag of Christmas essentials and treats to Foodbank clients. We were able to donate just under 50 of these bags, which went to residents of supported housing in Exeter.

Under the name **CHARIS Exeter** we have, together with two other local churches, Belmont Chapel and Exeter Network Church, been involved in the government's community sponsorship scheme to house and settle Syrian refugee families.

The collaboration welcomed the first family in September 2019 and continued to offer them support even after the formal agreement ended two years later. The second family arrived in September 2021, having been delayed on numerous occasions due to Covid.

The scheme is to find accommodation and offer wrap-around care, ensuring the families are able to access healthcare, education, English language studies and cultural orientation. The involvement of the three churches is both financial (we gave £4,500 to the project in 2021, including the funds for a future 3rd family) and in volunteers. We had a number of church members involved in setting up the house, fundraising, befriending the family and serving on CHARIS Exeter's steering committee.

We have also supported **YMCA Exeter**, highlighting and championing their work with young people in Exeter and Devon. In 2021 we gave £1,000 towards their 'Established 2022' project, which will provide affordable housing to young people who are moving towards independent living.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Activities for International Benefit

We have maintained connections with churches in India, Switzerland and Southern Africa. As the pandemic hit these relationships have been mutually encouraging.

We have continued our support for **Matt and Liz Wisbey** in their work with Wycliff Bible Translators. While they are based in Gloucester, Matt is involved in Literacy work through the 'Language, Education and Development (LEAD) Asia-Pacific' team and through training in the UK as part of the Moorlands College School of Language and Scripture MA course. We gave £840 towards their living costs in 2021. They had a glowing report from Wycliff for their contribution in 2021.

We have a close connection with a **Vineyard Church** in northern India and throughout 2021 were connected with the team there as they sought to help those suffering from food poverty due to the pandemic. Due to changes of regulations in India we were unable to help financially but supported them with friendship and prayers through the year.

Our connection with the **Olten Vineyard** in Switzerland continued through video calls, despite a planned visit by Dave Vinall and Adam Porter having to be cancelled due to Covid travel restrictions.

We support **Daniel and Suzy Dugmore** and their work with YWAM in southern Africa. Ten years ago, they took over the YWAM base in Blantyre, Malawi, with the aim of providing relief from poverty, medical assistance, community building and training young Malawians. Over the past decade they have been involved in establishing a number of other bases and are currently moving into overseeing YWAM's work in 5 nations of southern Africa. We gave £2,700 toward this in 2021, including a one-off contribution to a water pump project and additional funds to help them with an unplanned trip back to the UK for the funeral of Suzy's father.

Staffing

Dave Vinall is employed full time as the church's Pastor. His role is to work with members of the church to develop the direction and activities of the church. He takes a pastoral role for the members of the church and especially for the volunteer leaders. Due to team changes over the pandemic, he also is organising activities for our secondary school aged children.

Sarah Vinall is employed part-time in the role of Senior Pastor. She is also our Safeguarding Coordinator, runs our Crosslines team and one of our primary school children's groups. Sarah is involved in establishing new projects in the church and supporting their development and ongoing work. Sarah works 2.5 days a week.

Adam Porter is working one day a week as Assistant Pastor and continues to help support Dave in different aspects of church activity. He has taken a lead with the college aged group and organises our team of musicians.

Rachel Cock is our Operations Manager and works 2 days a week. She coordinates pastoral care for isolated members, as well as bookings and communication.

Jacob Blackburn has been employed on a part time basis as our video editor and general support with the materials for the Sunday services.

Ken Brown is our Finance Administrator working one day a week. He helps with the organisation's financial recording and reporting.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Volunteers

Volunteers carry out the majority of activities in the church. These are members of the church who take responsibility to organise and run activities. As a number of activities stopped during the pandemic our need for regular volunteers has decreased.

However, a number of teams have continued, such as Crosslines, and have grown during the year.

We have a team of volunteer leaders who work with Dave and Sarah Vinall to organise and oversee activities. Hub leaders have taken on a significant role in organising activities and pastoral support for the church. Recognising their contribution as volunteers, Hub Leaders are supported as a priority by Dave and Sarah and the staff team. In October 2021 we hosted a weekend training retreat in North Devon for our Hub Leaders.

Property

At the end of 2021 we left our office. Throughout the pandemic we had used it considerably less and felt that the site was no longer a good match for our activities.

We have moved a lot of stuff into long term storage at the mid-Devon farm of a church member and we hired a storage unit on the edge of Exeter. The staff team have been working from home, with weekly team meetings happening at Dave and Sarah's house. Dave and Sarah have also used their home for a number of leaders' meetings.

We are actively looking for a suitable facility and have viewed a number of prospective buildings. Our requirement now is less for office space and more for a venue where we can run mid-sized meetings for different groups. We did find a couple of properties that we felt would have worked, but unfortunately, they fell through or proved uneconomic.

Our pre-pandemic Sunday service venue of St Leonards Primary School was not available throughout 2021 as they prioritised school activities. We have used alternative community venues with Covid safe status, including the Beacon Community Centre and Clyst St Mary Village Hall.

Networking and Wider Involvement

We play an active role in the Vineyard denomination in the UK. Dave and Sarah have attended several meetings for Vineyard pastors in the South West and Wales region and we provide financial support to Vineyard Churches UK and Ireland on a monthly basis, totalling £6,736 this year. This money is used by VCUKI for supporting church-plants, training leaders and community initiatives.

We also have good relationships with local churches through city-wide networks and are involved with cross-church initiatives. Nationally, we are members of the Evangelical Alliance.

Activities for Generating Funds

The vast majority of our funds are raised through donations and Gift-Aid claims. Everything donated is used to support the associated activities in line with the charitable aims and objectives of Exeter Vineyard Church.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Plans for the Future

Having rethought our organisation and structure during the pandemic, we are eager to maintain those things we feel were key gains during this time. As such, we are maintaining Hubs as a central part of our church and want to establish a balance between gathering as a whole church and continuing the benefits of the smaller, decentralised Hub groups.

We would like to see further opportunities for Hubs to connect and provide a positive benefit to their local area.

We hope that the number of people in Hubs will grow, whether from members of the church who hadn't previously been involved, or people who are new to the church. We would see this growth leading to new Hubs starting and therefore increasing our number of volunteer leaders.

We hope to find a venue, either to lease or purchase, that will allow us to operate groups for young people, families and other activities, while also storing the equipment we need for our Sunday services and other teams.

FINANCIAL REVIEW

The charitable company made a surplus in the year of £14,758 (2020 – surplus £23,029). Total income increased by 3.5% compared to 2020 with offerings and donations and the resultant gift aid increasing by 5.6%.

Total expenditure increased by 11%.

The charitable company's funds totalled £193,776 at 31st December 2021 of which £124,028 is restricted.

RESERVES POLICY

The charity seeks to retain cash reserves equivalent to 3 months operating costs. Unrestricted reserves (not including the designated fund) totalled £65,834 at 31st December 2021 of which £62,403 constitutes net current assets. This covers between 5-6 months unrestricted expenditure. This is more than sufficient for current commitments but is under regular review by the trustees.

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Exeter Vineyard Church) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then 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 charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 12/01/2022 and signed on their behalf by:


.....
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

EXETER VINEYARD CHURCH

I report on the accounts of the company for the year to 31st December 2021 which are set out on pages 10 to 17.

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

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 I 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.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date *25th July 2022*

EXETER VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM:							
Donations	9	139,730	8,136	147,866	141,232	-	141,232
Charitable activities: Conference/Event income		-	-	-	2,731	-	2,731
Investment income: Bank interest		4	14	18	50	312	362
Other income		1,467	-	1,467	-	-	-
TOTAL		141,201	8,150	149,351	144,013	312	144,325
EXPENDITURE ON:							
Charitable activities	10	126,700	7,893	134,593	121,153	143	121,296
TOTAL		126,700	7,893	134,593	121,153	143	121,296
NET INCOME/(EXPENDITURE)		14,501	257	14,758	22,860	169	23,029
TRANSFERS BETWEEN FUNDS		(4,150)	4,150	-	-	-	-
NET MOVEMENT IN FUNDS		10,351	4,407	14,758	22,860	169	23,029
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		59,397	119,621	179,018	36,537	119,452	155,989
TOTAL FUNDS CARRIED FORWARD		69,748	124,028	193,776	59,397	119,621	179,018

EXETER VINEYARD CHURCH

BALANCE SHEET AS AT 31st DECEMBER 2021

	Note		At 31st December 2021	At 31 st December 2020
		£	£	£
FIXED ASSETS:				
Tangible assets	4		3,431	4,574
CURRENT ASSETS:				
Debtors	5	2,503		2,877
Cash at bank and in hand		194,020		175,665
		<u>196,523</u>		<u>178,542</u>
LIABILITIES:				
Creditors:				
Amounts falling due within one year	6	(6,178)		(4,098)
		<u></u>		<u></u>
NET CURRENT ASSETS			190,345	174,444
TOTAL NET ASSETS			193,776	179,018
			<u></u>	<u></u>
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	7		124,028	119,621
Unrestricted Funds		65,834		56,084
Designated Fund	8	3,914		3,313
		<u></u>	<u>69,748</u>	<u>59,397</u>
TOTAL CHARITY FUNDS			193,776	179,018
			<u></u>	<u></u>

For the year ending 31st December 2021, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 12-17 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP and were approved by the trustees on.....12/07/2022..... and signed on their behalf by:

.....
Trustee

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006.

Exeter Vineyard Church meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

Assets costing less than £500 are not capitalised and are written off at the time of purchase.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lifetime at the following rates.

Plant and Machinery - 25% per annum on reducing balance

c) Debtors and Prepayments

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes 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.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity. Gift aid tax refunds and the gift aid small donations scheme are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

g) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h) Expenditure

Expenditure is included on an accruals basis.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) The Funds of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. TAXATION

As a charity, Exeter Vineyard Trust is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

4. TANGIBLE FIXED ASSETS

	Plant & Machinery Etc £
COST	
At 1st January 2021 & 31 st December 2021	51,315
DEPRECIATION	
At 1 January 2021	46,741
Charge for year	1,143
At 31 December 2021	47,884
NET BOOK VALUE	
At 31 December 2021	3,431
At 31 December 2020	4,574

5. DEBTORS

	2021 £	2020 £
Prepayments	792	751
Accrued Income: Gift aid and GASDS tax refunds	1,711	2,126
	2,503	2,877

6. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Taxation (PAYE)	505	623
Other Creditors	4,869	2,276
Accruals	804	1,199
	6,178	4,098

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

7. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS

	Fund Balances B/Forward £	Income £	Expenditure £	Transfers Between Funds £	Fund Balances C/Forward £
Building Fund	119,014	5,014	-	-	124,028
PA Fund	607	-	(782)	175	-
Crossline	-	1,636	(2,611)	975	-
Charis Exeter	-	1,500	(4,500)	3,000	-
Total Funds	119,621	8,150	(7,893)	4,150	124,028

ANALYSIS OF FUNDS

	Unrestricted Funds £	Restricted Funds £	Totals £
Fixed Assets	3,431	-	3,431
Current Assets	72,495	124,028	196,523
Current Liabilities	(6,178)	-	(6,178)
Net Assets	69,748	124,028	193,776

The building fund was established to provide some form of accommodation for the church. No suitable accommodation has yet been found. The fund continues to accumulate small amounts of interest and a gift aided donation was also received for this fund during the year. At the year-end a balance of £124,028 was held in the charity's bank accounts.

A balance of £607 from monies raised for PA equipment was brought forward from the previous year. £782 was spent in the year which exceeded the funds available. A transfer of £175 was therefore made from the general funds.

Donations totalling £250 and a grant of £1,386 was made towards the work of the homeless ministry Crossline. Expenditure exceeded the amounts given and a transfer of £975 was therefore made from the general funds.

Gift aided donations totalling £1,500 (including gift aid) were made to the charity Charis Exeter, a joint local churches project helping to house and settle Syrian refugee families. Expenditure exceeded the amounts given and a transfer of £3,000 was therefore made from the general funds.

8. DESIGNATED FUND

A fund has been established by the trustees to provide financial support for sabbaticals for the church pastors. Monies have been transferred to a separate bank account set up for this purpose and this amounted to £3,914 at 31st December 2021.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM:							
9. Donations							
Offerings and donations		115,753	5,450	121,203	114,504	-	114,504
Gift aid tax refunds and GASDS		23,977	1,300	25,277	26,728	-	26,728
Grants		-	1,386	1,386	-	-	-
		<u>139,730</u>	<u>8,136</u>	<u>147,866</u>	<u>141,232</u>	<u>-</u>	<u>141,232</u>
EXPENDITURE ON:							
10. Charitable activities							
Charitable Giving	11	13,391	7,111	20,502	14,590	-	14,590
Employment costs	12	56,674	-	56,674	55,280	-	55,280
Pastoral accommodation		18,577	-	18,577	16,991	-	16,991
Other mission and pastoral expenses		-	-	-	795	-	795
Youth, Children's, Student/20's work		5,675	-	5,675	1,747	-	1,747
Leaders' development & Events		4,634	-	4,634	804	-	804
Staff training		319	-	319	-	-	-
Special Ministry Trips		-	-	-	1,272	-	1,272
Travel expenses		653	-	653	670	-	670
Insurance		1,907	-	1,907	1,804	-	1,804
Telephone		1,689	-	1,689	2,034	-	2,034
Print, Post and Stationery		337	-	337	960	-	960
Website costs		392	-	392	1,064	-	1,064
Subscriptions and Licences		1,116	-	1,116	964	-	964
Consumables /office supplies/comp sware		600	-	600	848	-	848
General expenses		3,946	-	3,946	4,706	-	4,706
Conference & Event expenses		-	-	-	538	-	538
Hire of Premises		9,687	-	9,687	9,499	-	9,499
General equipment and repairs		3,278	782	4,060	1,801	143	1,944
Legal and Professional fees		1,607	-	1,607	1,789	-	1,789
Accounting and Independent examination	15	770	-	770	1,200	-	1,200
Bank interest and charges		289	-	289	269	-	269
Sundry expenses		16	-	16	4	-	4
Depreciation		1,143	-	1,143	1,524	-	1,524
		<u>126,700</u>	<u>7,893</u>	<u>134,593</u>	<u>121,153</u>	<u>143</u>	<u>121,296</u>

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2021

11. CHARITABLE GIVING

The charity made gifts and donations to 8 organisations totalling £16,397 and gifts to individuals totalling £4,105 during the year. Total charitable giving amounted to £20,502.

12. EMPLOYMENT COSTS

Total remuneration for the year amounted to £56,674.

Gross salaries amounted to £55,332. Employer NIC amounted to £2,560 but this was covered by the employment allowance.

Employer pension payments amounted to £1,342

There were no employees with remuneration above £60,000.

The average number of employees for the year was 6. (2020– 6).

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year D J Vinall was paid a gross salary of £20,550 (2020 - £21,726), pastoral rent and council tax of £18,577 (2020 - £16,991) and pension contributions from the charity of £987 (2020 – £892). Income protection insurance was also provided for Dave Vinall costing £450.

D J Vinall was appointed as trustee on 9 October 2005 and is continuing to receive a salary in respect of his position as senior pastor as permitted by the company's memorandum of association and by the Charity Commission.

The trustees' insurance includes trustee indemnity insurance.

No further remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee/director or any person or persons known to be connected with any of them.

There were no trustees' expenses paid for the year ended 31 December 2021, nor for the year ended 31 December 2020.

14. RELATED PARTY TRANSACTIONS

Sarah Vinall, wife of trustee, D J Vinall was paid a gross salary of £15,819 (2020 - £15,611) and pension contributions from the charity of £281 (2020 - £282). Income protection insurance was also provided for Sarah Vinall costing £275.

15. ACCOUNTING AND INDEPENDENT EXAMINATION

£770 was paid for the charity's independent examination in the year which included an element for accounts preparation.

Accounts

EXETER VINEYARD CHURCH
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2020

EXETER VINEYARD CHURCH
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

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EXETER VINEYARD CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST DECEMBER 2020

CHARITY NAME	Exeter Vineyard Church
REGISTERED CHARITY NUMBER	1052898
REGISTERED COMPANY NUMBER	03149728
REGISTERED ADDRESS	4 Wrentham Business Centre Prospect Park Exeter Devon EX4 6NA
CURRENT TRUSTEES	Mr D J Vinall Mr C D Russell Mr M I Denton Mr S White Mr C Flannigan Mr S Johns Mrs S Low
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2020**

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out on pages 11-13, the Memorandum and Articles of Association, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, memorandum and articles of association dated 14th July 2005 and as altered by a Special Resolution dated 27th August 2009. It constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. A board of trustees administers the charity and meets on a regular basis throughout the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives of the charity

The furtherance of religious or secular public education:

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations:

The relief of the poor and needy:

The relief of the sick and elderly:

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit:

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Ms A Smeatham (Chair) (to 1 st August 2020)	Mr D J Vinall
Mr P K Appleby (to 1 st August 2020)	Mr C D Russell
Mr M I Denton	Mr S White
Mr C Flannigan (from 1 st Sept 2020)	Mr S Johns (from 1 st Sept 2020)
Mrs S Low (from 1 st June 2021)	

The power of appointing new trustees is vested in the surviving or continuing trustees.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and in particular the specific guidance for charities on the advancement of religion for the public benefit and the relief of poverty for the public benefit. The trustees consider that the activities, summarised below, provide benefit to those who worship at our church, to the wider community in Exeter and indeed to the United Kingdom and the world.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2020

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Exeter Vineyard Church (EVC) is a community of just over 100 households. This includes the elderly, families with children of all ages, couples, young professionals, and students. The majority of households live within Exeter, but members also live in the surrounding towns and villages allowing EVC to reach beyond the Exeter City boundary.

During 2020 Exeter Vineyard Church (EVC) has had to meet the needs of its community within a world governed by the Covid-19 pandemic. Outlined below are our significant activities and developments throughout the year.

Sunday

Prior to 2019 the most visible activity of our church life was the Sunday service, which met at St Leonard's Primary School. From March 2020 we were no longer able to meet in person and so like many other churches moved our services online. We experimented with a number of formats but settled on a short time of prayer and worship, updates about those church activities which were continuing, such as our involvement in feeding the homeless and vulnerably housed community and supporting struggling families, followed by a short bible- based message. Our existing YouTube channel was used to deliver the service alongside an app that allows interaction between the viewers. We hosted a Zoom video call after the online service for people who wished to join in and used breakout sessions to keep the groups small enough so they could discuss things that mattered and pray together. This has led us to have attendees from many parts of the UK and allowed one of our members who was stuck in Cyprus to take part. We have had many more people contribute than normal in our Sunday gatherings.

Our children's volunteers produced specific materials for the children.

Whilst this allowed many people to keep in touch with EVC it did not work for everyone, particularly our older members who are less technologically able. As a church we ensured that we kept in touch with those who wanted to via phone with members of staff and volunteers helping out.

We have a Safeguarding Policy that is annually reviewed. Sarah Vinall is our Safeguarding Coordinator and two Safeguarding Deputies aid her. Mr. Stephen White is our trustee responsible for safeguarding and he works with Sarah, meeting at least once a quarter through the year. The church is a member of 'Thirtyoneeight' formerly known as CCPAS (Churches Child Protection Advisory Service) who process our DBS checks, provide training, advise us on our Safeguarding Policy and provide phone support if and when issues arise.

Through the week

Prior to the start of the pandemic, we had restructured our mid-week groups with the formation of Hubs. Hubs were designed to be a place where the church members could support each other, their neighbours, their colleagues and perform community events helping fulfil the majority of our objectives. Our Hubs have, in line with government guidelines, continued to serve their communities where possible. They have been collecting food and prescriptions for people who are shielding or too afraid to go to the shops along with checking on neighbours to see if they need any other help.

Ongoing Activities to Benefit our Church Community

During the lockdown the church community was an important way to keep people connected. We worked hard to ensure people were able to access what we were doing, including burning DVDs for those unable to connect to online content.

Small groups and virtual book clubs enabled people to connect despite not being able to visit each other.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2020

Ongoing Activities to Benefit our Church Community (continued)

As in previous years, we help and support individuals and families in the church when they are struggling. This might include setting up meal rotas, visiting, lifts or other practical help. Often this is provided through our Hub system. Where appropriate we connect people with relevant services, sign-posting counselling (and helping to pay for it if necessary), meeting with and supporting people, or providing financial support.

This year because of the lockdown we found ourselves increasingly involved with some members of the church who are more vulnerable. One outcome of this has been connecting these individuals with social services to enable them to get professional support.

When it has been allowed by the Covid regulations we have run monthly activities for children in the church. These sessions have taken place in a Covid-secure community centre and have largely run around enabling the children to maintain friendships with their peers.

Ongoing Activities to Benefit the Wider Community

While providing activities and support to those members of our congregation we also do a number of outreach activities in order to have a positive impact on people outside of the church congregation. Where we have been able to within the prevailing government guidelines, we have kept these activities going as a priority for us.

We have a team of approximately 30 people from EVC running 'Crosslines' on a Monday night. Crosslines provides food and conversation for the homeless or vulnerably-housed in Exeter. Through this, we have formed trusting relationships with some of the guests that give them hope and encouragement. At Christmas, we put on a Christmas party where they can choose from a traditional Christmas menu and we provide waiter service.

We have partnered with Exeter Foodbank, a charity that provides emergency food parcels for people in crisis. We have supported them with financial donations. Several EVC members volunteer to help with collections at local supermarkets, sorting in the warehouse or distributing the food boxes.

'RoundAbout', which is a programme that provides good-quality, second-hand children's clothes and equipment to families who cannot provide these items for themselves. Before the lockdown it would run several pop-up sessions at community events. During the lockdown it used Facebook to connect with people. This has met the needs of a number of families this year. Once finished with the items, guests are encouraged to donate them back so someone else can benefit from them.

Ongoing Activities with an International Impact

We have links with churches in India and teams from the church have visited the country a number of times. These trips are to build relationships, share experience and encourage one another. We have a special concern for activities that are helping the needy there. Exeter Vineyard Church are also part of a partnership of several UK Vineyard churches that connect with the Vineyard Church movement in India.

The church also gives grants to a number of individuals. We financially support Matt & Liz Wisbey, who work with literacy and education projects for developing countries, especially in Asia. They are now based in the UK, although Matt often travels.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2020

Ongoing Activities with an International Impact

We also financially support Daniel and Suzy Dugmore who lead YWAM (Youth With A Mission) base in Blantyre, Malawi. They are involved in supporting and developing Malawian young people and churches to reach out, especially with regard to development work.

During 2019 we worked with two other Exeter churches, Belmont Chapel, and Exeter Network Church, to enable a refugee family to move to Exeter through the Government's Community Sponsorship scheme. The family of four arrived in Exeter in September 2019 and a number of volunteers from EVC have continued to support them. During 2021 we plan, with the other 2 churches, to sponsor a second family through the same scheme.

Staffing

Dave Vinall is employed full time as Senior Pastor. His role is to work with members of the church to develop the direction and activities of the church. He takes a pastoral lead for the members of the church and especially for the volunteer leaders.

Sarah Vinall is employed part-time as Senior Pastor. She is also our Safeguarding Coordinator, runs our Crosslines team and heads up our children's groups. Sarah is involved in establishing new projects in the church and supporting their development and ongoing work. Sarah works 2.5 days a week.

Rachel Cock is our Operations Manager and works 2 days a week.

Adam Porter works 1 day a week as Assistant Pastor and continues to help support Dave in different aspects of church activity.

Ken Brown, our Finance Administrator, works one day a week.

Jacob Blackburn was employed from 22 October 2020 for 6 hours a week as video editor for the online services. This appointment was made by the trustees to reflect the change in the way we are currently able to do church.

Volunteers

Volunteers carry out the majority of activities in the church. These are members of the church who take responsibility to organise and run activities. This would include things connected to the Sunday service, such as the children's groups, music and catering, as well as activities outside of the church. All activity related to Sunday services ceased at the point of lockdown in March 2020 and has not resumed.

We have a team of volunteer leaders who work with Dave and Sarah Vinall to organise and oversee activities. Throughout the year there are meetings for these leaders to train and support them. There are groups that meet throughout the year (consisting of staff and volunteer leaders) who meet regularly to plan and oversee the strategic direction of the church and its activities.

Property

At the beginning of 2020 our Sunday services were held in St. Leonard's School. We hired the main hall and several additional rooms each Sunday. The venue was also used as a meeting place for leaders, for band practices and other small training sessions. This ceased at the point of lockdown in March 2020 and has not resumed. Where allowed by Covid-19 restrictions we have hired Covid-19 safe venues for use by our young people.

Since 2012 EVC has rented a property for office and storage near the city centre. We continue to use this space although since the lockdown staff and volunteers have mostly worked from home.

EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2020

Networking and Wider Involvement

We play an active role in the Vineyard denomination in the UK. Dave and Sarah have attended several meetings for Vineyard pastors in the South West and Wales region and we provide financial support to Vineyard Churches UK on a monthly basis. This is used for supporting church-plants, training leaders and community initiatives.

In February 2020 Dave and Jacob Blackburn attended the Vineyard National Leaders' Conference in Nottingham.

Also, in February Dave and Adam Porter visited Switzerland to spend time with the leaders of Vineyard Churches in Olten and Wiggertal. These churches have been very helpful in coaching the leaders of EVC as we look to establish smaller communities within the wider church.

We also have good relationships with local churches through city-wide networks and are involved with cross-church initiatives. Nationally, we are members of the Evangelical Alliance.

Activities for Generating Funds

The vast majority of our funds are raised through donations and gift-aid claims. Everything donated is used to support the associated activities in-line with the charitable aims and objectives of Exeter Vineyard Church. During 2020 we have seen a slight drop in our income but have made significant savings on outgoings enabling us to increase our reserves. We did not make use of the furlough scheme which was available to us. We believe EVC remains very much a going concern.

Plans for the future

Our strategic aim for 2020 was to increase our positive impact on the community going beyond all the things we already do, encouraging more EVC members to play an active part. This was based around Hubs. Hubs are smaller church communities located within a particular neighbourhood where our members live, or in focus on a particular demographic. In the last 3 months of 2019, we prepared for this change by recruiting, training and equipping volunteers from within EVC to lead hubs ahead of the kick-off in January 2020. However, we were less than 3 months in when the Covid-19 pandemic made much of the aims of Hubs impossible due to the necessary restrictions on meeting together. Our Hubs have, in line with government guidelines, continued to serve their communities where possible. They have been collecting food and prescriptions for people who are shielding or too afraid to go to the shops along with checking on neighbours to see if they need any other help.

During 2021 we plan to move forward with our plans to have Hubs play a central part of our church. We believe that church can be a far more effective force both for members and the wider community when it is decentralised, with volunteer leaders enabling creative and relevant expressions. We plan to work to enable Hubs to thrive while maintaining a whole-church family.

Covid-19

The impact of the pandemic has touched almost every area of our activities but hasn't stopped us doing what we think are the important aspects of church. We have been able to utilise new technology and creative solutions to ensure our sense of community, pursuit of our vision and encouragement in our faith continues.

There actually have been many positives from this experience, with the discovery of new ways to do things and the ability to rethink many practices which had become established to the point of 'tradition'. We are looking forward to restrictions being lifted and being able to meet together but are also excited about new possibilities and opportunities that have emerged from living through the pandemic.

**EXETER VINEYARD CHURCH
REPORT OF THE TRUSTEES (INCLUDING REPORT OF THE DIRECTORS)
FOR THE YEAR TO 31ST DECEMBER 2020**

FINANCIAL REVIEW

The charitable company made a surplus in the year of £23,029 (2019 – surplus £2,902). Total income decreased by 8.8% compared to 2019 with offerings and donations and the resultant gift aid decreasing by 3.9%. Conference/Event income was significant impacted by the various lockdowns from the Covid 19 pandemic.

Total expenditure decreased by 22%. Much of this reduction was due to the curtailment of activities because of the lockdowns from the Covid 19 pandemic.

The charitable company's funds totalled £179,018 at 31st December 2020 of which £119,621 is restricted.

RESERVES POLICY

The charity seeks to retain cash reserves equivalent to 3 months operating costs, approximately £25,000. Unrestricted reserves (not including the designated fund) totalled £56,084 at 31st December 2020 of which £51,510 constitutes net current assets. This covers between 5 and 6 months unrestricted expenditure. The increase in reserves is due to the impact of the Covid 19 lockdowns. It is more than sufficient for current commitments but is under regular review by the trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Exeter Vineyard Church) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

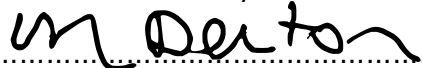
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the

financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then 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 charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 09/09/21.....and signed on their behalf by:


.....
Trustee Mark Denton

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EXETER VINEYARD CHURCH**

I report on the accounts of the company for the year to 31st December 2020 which are set out on pages 9 to 17.

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

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 I 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.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date

9/9/2021

EXETER VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
INCOME FROM:							
Donations	9	141,232	-	141,232	146,917	-	146,917
Charitable activities: Conference/Event income		2,731	-	2,731	10,588	-	10,588
Investment income: Bank interest		50	312	362	92	672	764
TOTAL		144,013	312	144,325	157,597	672	158,269
EXPENDITURE ON:							
Charitable activities	10	121,153	143	121,296	155,122	245	155,367
TOTAL		121,153	143	121,296	155,122	245	155,367
NET INCOME/(EXPENDITURE)		22,860	169	23,029	2,475	427	2,902
TRANSFERS BETWEEN FUNDS		-	-	-	1,320	(1,320)	-
NET MOVEMENT IN FUNDS		22,860	169	23,029	3,795	(893)	2,902
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		36,537	119,452	155,989	32,742	120,345	153,087
TOTAL FUNDS CARRIED FORWARD		59,397	119,621	179,018	36,537	119,452	155,989

EXETER VINEYARD CHURCH

BALANCE SHEET

AS AT 31st DECEMBER 2020

	Note	At 31 st December 2020 £	At 31 st December 2019 £
FIXED ASSETS:			
Tangible assets	4	4,574	3,881
CURRENT ASSETS:			
Debtors	5	2,877	3,264
Cash at bank and in hand		175,665	158,998
		<u>178,542</u>	<u>162,262</u>
LIABILITIES:			
Creditors:			
Amounts falling due within one year	6	(4,098)	(10,154)
		<u></u>	<u></u>
NET CURRENT ASSETS		174,444	152,108
TOTAL NET ASSETS		179,018	155,989
		<u></u>	<u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	7	119,621	119,452
Unrestricted Funds		56,084	33,826
Designated Fund	8	3,313	2,711
		<u>59,397</u>	<u>36,537</u>
TOTAL CHARITY FUNDS		179,018	155,989
		<u></u>	<u></u>

For the year ending 31st December 2020, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11-17 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP and were approved by the trustees on 09/09/21 and signed on their behalf by:



Trustee Mark Denton

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006.

Exeter Vineyard Church meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

Assets costing less than £500 are not capitalised and are written off at the time of purchase.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lifetime at the following rates.

Plant and Machinery - 25% per annum on reducing balance

c) Debtors and Prepayments

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes 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.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

f) Deferred Income

The charity included last year in creditors deposits received in advance for the New Wine conference and other conference income as deferred income. This year there was no deferred income. The following table shows the movement in the deferred income account.

	2020	2019
	£	£
Balance Brought Forward	-	172
Deposits received in advance in the year	-	-
Deposits paid from previous year	-	(172)
Balance Carried Forward	-	-

g) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity. Gift aid tax refunds and the gift aid small donations scheme are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) Expenditure

Expenditure is included on an accruals basis.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

j) The Funds of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

k) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. TAXATION

As a charity, Exeter Vineyard Trust is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

4. TANGIBLE FIXED ASSETS

	Plant & Machinery Etc £
COST	
At 1 January 2020	49,098
Additions in the Year	2,217
	51,315
DEPRECIATION	
At 1 January 2020	45,217
Charge for year	1,524
	46,741
NET BOOK VALUE	
At 31 December 2020	4,574
At 31 December 2019	3,881

5. DEBTORS

	2020 £	2019 £
Prepayments	751	751
Accrued Income: Gift aid and GASDS tax refunds	2,126	2,319
Other Debtors	-	194
	2,877	3,264

6. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Taxation (PAYE)	623	534
Other Creditors	2,276	8,405
Accruals	1,199	1,215
	4,098	10,154

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

7. RESTRICTED FUNDS

	Fund Balances B/Forward £	Income £	Expenditure £	Fund Balances C/Forward £
Building Fund	118,702	312	-	119,014
PA Fund	750	-	(143)	607
Total Funds	119,452	312	(143)	119,621

ANALYSIS OF FUNDS

	Unrestricted Funds £	Restricted Funds £	Totals £
Fixed Assets	4,574	-	4,574
Current Assets	58,921	119,621	178,542
Current Liabilities	(4,098)	-	(4,098)
Net Assets	59,397	119,621	179,018

The building fund was established to provide some form of accommodation for the church. No suitable accommodation has yet been found. The fund continues to accumulate small amounts of interest. At the year-end a balance of £119,014 was held in a COIF deposit account.

A balance of £750 from monies raised for PA equipment was brought forward from the previous year. A further £143 was spent in the year leaving a balance carried forward of £607 to be spent on PA equipment in future years.

8. DESIGNATED FUND

A fund has been established by the trustees to provide financial support for sabbaticals for the church pastors. Monies have been transferred to a separate bank account set up for this purpose and this amounted to £3,313 at 31st December 2020.

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

		Unrestricted Funds	Note	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 2019
		£		£	£	£	£	£
9. INCOME FROM:								
Donations								
Offerings and donations		114,504		-	114,504	119,199	-	119,199
Gift aid tax refunds and GASDS		26,728		-	26,728	27,718	-	27,718
		<u>141,232</u>		<u>-</u>	<u>141,232</u>	<u>146,917</u>	<u>-</u>	<u>146,917</u>
10. EXPENDITURE ON:								
Charitable activities								
Charitable Giving	11	14,590		-	14,590	16,201	-	16,201
Employment costs	12	55,280		-	55,280	63,327	-	63,327
Pastoral accommodation		16,991		-	16,991	15,865	-	15,865
Other mission and pastoral expenses		795		-	795	1,560	-	1,560
Youth, Children's, Student/20's work		1,747		-	1,747	3,876	-	3,876
Leaders' development & Events		804		-	804	1,512	-	1,512
Staff training		-		-	-	2,870	-	2,870
Special Ministry Trips		1,272		-	1,272	799	-	799
Travel expenses		670		-	670	955	-	955
Insurance		1,804		-	1,804	1,959	-	1,959
Telephone		2,034		-	2,034	2,104	-	2,104
Print, Post and Stationery		960		-	960	2,150	-	2,150
Website costs		1,064		-	1,064	819	-	819
Subscriptions and Licences		964		-	964	1,040	-	1,040
Consumables /office supplies/comp sware		848		-	848	2,312	-	2,312
General expenses		4,706		-	4,706	6,540	-	6,540
Conference & Event expenses		538		-	538	11,124	-	11,124
Hire of Premises		9,499		-	9,499	14,755	-	14,755
General equipment and repairs		1,801		143	1,944	327	245	572
Legal and Professional fees		1,789		-	1,789	2,008	-	2,008
Accounting and Independent examination	15	1,200		-	1,200	1,100	-	1,100
Bank interest and charges		269		-	269	272	-	272
Sundry expenses		4		-	4	353	-	353
Depreciation		1,524		-	1,524	1,294	-	1,294
		<u>121,153</u>		<u>143</u>	<u>121,296</u>	<u>155,122</u>	<u>245</u>	<u>155,367</u>

EXETER VINEYARD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST DECEMBER 2020

11. CHARITABLE GIVING

The charity made gifts and donations to 8 organisations totalling £10,623 and gifts to individuals totalling £3,967 during the year. Total charitable giving amounted to £14,590.

12. EMPLOYMENT COSTS

Total remuneration for the year amounted to £55,280.

Gross salaries amounted to £53,299. Employer NIC amounted to £770 net of the £4,000 employment allowance.

Employer pension payments amounted to £1,211.

There were no employees with remuneration above £60,000.

The average number of employees for the year was 6. (2019– 5).

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year D J Vinall was paid a gross salary of £21,726 (2019 - £22,907), pastoral rent and council tax of £16,991 (2019 - £15,865) and pension contributions from the charity of £892 (2019 – £946). Income protection insurance was also provided for Dave Vinall costing £419.

D J Vinall was appointed as trustee on 9 October 2005 and is continuing to receive a salary in respect of his position as senior pastor as permitted by the company's memorandum of association and by the Charity Commission.

The trustees' insurance includes trustee indemnity insurance.

No further remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee/director or any person or persons known to be connected with any of them.

There were no trustees' expenses paid for the year ended 31 December 2020, nor for the year ended 31 December 2019.

14. RELATED PARTY TRANSACTIONS

Sarah Vinall, wife of trustee, D J Vinall was paid a gross salary of £15,611 (2019 - £15,304) and pension contributions from the charity of £282 (2019 - £253).

15. ACCOUNTING AND INDEPENDENT EXAMINATION

£1,200 was paid for the charity's independent examination in the year which included an element for accounts preparation.