

SUTTON VINEYARD

England & Wales · Charity number 1061363

Details

Other names	SUTTON VINEYARD CHURCH, VINEYARD CHURCH SUTTON
Status	Registered
Legal form	CIO
Registered	1997-03-18
Register	View on the Charity Commission register

Contact

Address	Sutton Vineyard Church Office 10 Oru Co Working Space 7 Throwley Way Sutton Surrey SM1 4AF
Phone	02086411689
Email	admin@suttonvineyard.org
Website	www.suttonvineyard.org

Activities

Objects: The objects of the CIO are: To advance the Christian religion for the public benefit in accordance with the Statement of Faith in the Schedule hereto attached in such parts of the United Kingdom and the world through: • The organisation and provision of Christian worship; • The provision of such facilities and services as are appropriate for the Church, to enable it to fulfil its mission to the members of the Church, visitors to the Church and the local community and the wider community; • The provision of facilities for Christian training and service; • The support and provision of Christian evangelism and outreach; • The provision of assistance to the wider Christian church in its ministries.

Activities: PROVIDING SPIRITUAL FOCUS CHURCH SERVICES MISSION MINISTRY TO THE POOR COMMUNITY WORK KIDS WORK YOUTH WORK

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM AND OVERSEAS
- Surrey
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£543,254	£567,424	£174,742	10
2024-02-29	£592,156	£606,556	£198,912	11
2023-02-28	£584,153	£672,341	£213,312	11
2022-02-28	£647,048	£591,910	£301,500	10
2021-02-28	£641,159	£525,601	£246,361	9

Trustees

Name	Role	Appointed
Aredi Pitsiaeli	Chair	2020-06-29
Alexander William Cottier		2024-07-15
Elizabeth Grace Arnold		2023-06-05
Heather Lewis		2024-01-15
Robert Hernandez Bautista		2025-11-17
Sally Smart		2025-11-17
Sarah Rachel Gromova		2025-09-29

SUTTON VINEYARD

England & Wales - Charity number 1061363

Accounts

Sutton Vineyard

Report and Accounts
Year ended 28 February 2025

Stewardship⁺
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2025
CHARITY INFORMATION

Trustees	Libby Arnold Alexander Cottier (appointed 15 July 2024) Heather Lewis Thomas Miles (resigned 16 September 2024) Aredi Pitsiaeli Samuel Worsley Sarah Worsley
Key Staff	Julian and Libby Arnold (Senior Pastors) Jonathan Dowdeswell (Operations and Business Manager) Hannah Miles (Assistant Pastor)
Governing Document	Constitution dated 6 March 2020, as amended 4 May 2020 and 27 June 2023
Charity Registration Number	1061363
Principal Address	Sutton Vineyard Stayton House Stayton Road Sutton Surrey, SM1 2PS
Independent Examiner	Nick Spear Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-Op Bank Lloyds Bank

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SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is to advance the Christian faith through (a) the organisation and provision of Christian worship (b) The provision of such facilities and services as are appropriate for the Church, to enable it to fulfil its mission to the members of the Church, visitors to the Church and the local community and the wider community (c) the provision of facilities for Christian training and service (d) Christian evangelism and outreach and (e) providing assistance to the wider Christian church.

Aims

The Church's mission is to 'Extend the table of the Kingdom of God, to the least, the lost, the near and the far-off'. This is achieved by undertaking the activities set out in the 'Activities and Achievements' section of this report.

We continue to encourage our members to invite our local community into the activities of the church.

To facilitate the Church's mission, by the end of this period, the Church had 8 paid staff members, 3 full time and 5 part time. This equates to 5.6 full-time equivalent staff including staff on parental leave and those on short term contracts. We continue to keep our staffing needs under review.

In planning the activities, the trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Activities and Achievements

The activities undertaken during the year to achieve the Church's mission and, related achievements, fall under the following broad headings:

Ministry

This year was the first full year under the leadership of our full-time senior pastors, Julian and Libby Arnold, who have continued to bring their vision and values as we have grown as a Church. The year has built on the success of the transition with Julian and Libby having had an opportunity to build on the foundations of the vision they cast and set the direction for how they want to lead the Church and take it forward. This has seen the Church continue to focus on our local communities and outreach, being a local Church where people can continue to encounter the Lord.

During the year, giving and commitment remained high with the Church holding a regular Sunday service of c.130-150 adult attendees, a strong children's and youth ministry of c.60 young people supported by a committed team of volunteers.

Our work with children and youth remained a significant focus of the Church. We continued to offer numerous activities to keep our youngest members connected. Despite the significant change in prior years with new Senior Pastors, our committed Family and Children's Pastor and teams remained largely consistent and we have been really encouraged by the continued success of our children and youth ministries. By the end of the period our children's ministry had regular attendance on Sundays of around 40 children. In addition to regular Sunday services, we provided social events for both regular attendees of Sutton Vineyard Church and in the local community, including the Easter Egg-stravaganza, Light Party, Christmas parties, and various popular socials including pancake day. Family prayer trails have also been held termly, in line with the adult prayer meetings, to include our young people in the prayer life of the Church. Similarly, our youth work has seen strong numbers holding multiple in-person events throughout the period including regular Sunday and Friday meetings. This included 20 of our youth attending the Dream the Impossible Youth Festival supported by 13 adult leaders.

SUTTON VINEYARD

TRUSTEES' ANNUAL REPORT continued

Community outreach

Community outreach has always been an important aim of Sutton Vineyard and has been a significant focus of the vision that Julian and Libby brought in their roles as Senior Pastors. Throughout the year we have therefore continued to serve our community wherever possible. Our Lighthouse (Growbaby) ministry remained a significant outreach supporting families in the community by providing children's clothes and equipment and is open every Thursday during school term time at our The Dolphin. We have seen attendees of around 19 individuals a week with over 727 visits across the year supported by around 8-10 volunteers per week.

In response to the 'cost of living crisis', in 2022 members of the Church established "Warm Welcome", an open walk-in session on Mondays to offer refreshments and a warm, welcoming venue for any who would benefit from it. Throughout the year this has continued to grow into a regular and vital support social network for individuals in Sutton. This has included pairing with other local charities and organisations, including Age UK, to help share knowledge of the open space in Sutton. We have seen attendees of around 18 individuals a week with over 600 visits across the year supported by around 5 volunteers per week.

In addition, the Church was excited to create a significant extension of the staff team with the appointment of a Community Pastor in Claire Dowdeswell. The Church has a range of compassion ministries that the Lord has spoken to us about and called us to invest in for our community and it was exciting to appoint a dedicated role in Claire to lead these ministries. This has included a significant partnership with "Grace Advocacy". Grace Advocacy is a UK charity that offers a free advocacy service for people who are struggling with multiple complex problems.

In addition to the open outreach programmes we run, the Church hosts several events that are open for both regular members and non-members to sign up and attend. These included an Alpha course run in the year. During the year we also introduced theology training open to anyone who wanted to grow their understanding of the Bible and its relevance to everyday life. The group met once a week for a term, as we believe that this is a valuable resource for our church family and a great way to equip believers for ministry.

We continue to have both Men's and Women's focussed ministries looking to provide events to strengthen the discipleship we see in our regular members and provide a friendly and open environment for visitors. The second successful Flourish Day Conference was held in November 2024 with guest speaker Rev Jane Plackett-Ferguson.

National and international mission

Our Church not only works to meet needs and care for those locally but also nationally and internationally. We continued to focus on the development of, and support of, our primary international mission partner Aslan Hope in Sport in Cape Town, which cares for and meets the needs of some of the most vulnerable children in that city. With new Senior Pastors there was a concerted effort to strengthen this relationship, with Julian and Libby continuing to meet remotely with Denzil to engage more with Aslan. In November 2024 both Julian and Libby visited South Africa to meet with Denzil and the leaders of Aslan Hope in Sport to see the incredible work they are doing with young people in and around Cape Town. Going forward we are excited about plans to send a mission team to Cape Town to continue to partner with the Charity.

The church does not receive any funds from VCUKI (the Vineyard UK parent organisation) and is solely financed by the ongoing support received from our church family. Without generous donations from church members in a wide range of financial situations, both on a regular and one-off basis, the church would not be able to undertake all the activities that benefit both the church family and the wider community.

SUTTON VINEYARD

TRUSTEES' ANNUAL REPORT continued

The impact of the Church, as a body of believers, on the lives of individuals, in particular those living in the local community, has continued to grow and this is the yardstick that has been used to measure success. Sutton continues to be an extremely diverse community with one of the largest wealth gaps in London. The mission of the Church will continue to look at how we can work within our community to see the good works of the Gospel taken to those most in need.

Previous years have seen significant change at Sutton Vineyard due to the Covid restrictions and the change in our Senior Pastors. Despite these changes, we have been encouraged by the continued level of engagement and regular attendance on Sundays. The last 12 months have seen some of the most stable in recent years but with continued changes and challenges to respond to. Despite these challenges, we have also seen significant steps in re-growing ministries and strengthening community outreaches, alongside introducing new, much-needed, services.

Activities and Achievements continued

Changes in prior years saw an impact on the regular giving received by the Church, our main form of income. Likewise, in taking steps to ensure we responded to those challenges and prioritised the vision and mission of the Church, we have seen a continued high level of expenditure. This has been particularly prevalent in staff costs as we have looked to ensure we are well placed to meet the needs of the Church and have therefore used some of our reserves. Through 2024 and 2025 we have seen the Church move more towards business as usual and giving has remained strong and stable, albeit lower than experienced in prior years. Efforts have been taken to really engage with new congregational members and cast vision to ensure members are aware of the importance of giving and the works it is used for. This has resulted in a positive response and we have seen numbers stabilise and grow. Likewise, the Church has looked closely at the expenditure it incurs, particularly in the way we work with our main buildings and resources. The Church remained in a healthy financial position with strong reserves but retained the aim of growing both regular giving and financial grants to meet the existing deficit in giving compared to expenses incurred.

Grant Making

There are a large number of worthwhile local, national and international initiatives that the church cannot undertake directly. The trustees, in conjunction with the Church's senior leaders, have identified several projects that they believe the church should support, and during the year the Church gave grants of £56,079 (2024: £66,490) to these projects in furtherance of its charitable objectives. Further information about these grants is given in the notes to the accounts.

Volunteers

Most of the Church's activities are undertaken by volunteers who generously donate their time and skills. It is not practical to place a value on these services and, in this respect, no amounts have been included in the Statement of Financial Activities.

Staff Remuneration

Staff salaries are reviewed each year considering relevant data on average salary increases in similar industries and careers, the change in the cost of living in the Sutton area and the current financial situation of SVC. Trustees alone make the decision about staff remuneration and where there are any conflicts (trustees who are also paid members of staff), the relevant trustees are excluded from any decision making.

Relationships With Other Organisations

We look to VCUKI to facilitate the sharing of best practice between Vineyard churches.

SUTTON VINEYARD

TRUSTEES' ANNUAL REPORT continued

Structure, Governance and Management

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are given induction training by existing trustees, making use of Charity Commission resources, Stewardship guides and internal policy and procedure documents. Regular refresher training is strongly encouraged.

The trustees delegate responsibility for the day-to-day running of the charity's activities to key management personnel. An annual budget is approved by Trustees each year, with non-regular items outside of budgeted amounts that exceed £500 requiring additional trustee approval.

Financial review

During the year income reduced by £49,000 to £543,000 and expenditure decreased by £39,000 to £567,000. As a result the charity has reported a deficit of £24,000 (2024: £14,000). The charity's net assets have decreased by £24,000 to £175,000; net assets comprise tangible fixed assets of £10,000, cash of £153,000 (of which £18,000 is restricted) and other net current assets of £12,000.

Donations from church members, including gift aid, fell by about £16,000 partly because, there was a drop in irregular donations compared to the previous year. This year we received grants totalling £22,000 for community projects. Income from other sources including items donated to our Lighthouse (Growbaby) project, church and community activities and letting of facilities increased by £877.

This year's decrease in expenditure (which was £39,000) is due to two primary factors:

- a) grant making fell by £10,000 mainly because of a fall in income.
- b) staff costs fell by £32,000 due to changes in staffing

Reserves policy

During the year free reserves (being the charity's unrestricted, undesignated, net current assets) decreased by £33,000 to £157,000. The target for free reserves set by the trustees is £115,000, which, they believe, would be sufficient to allow the charity to (a) continue to operate should budgeted income, or expenditure, vary unexpectedly, (b) go a considerable way towards covering the costs of winding up the charity in the unlikely event that it decides to stop operating and / or to (c) respond to new opportunities to advance the kingdom of God as they arise. The trustees note that the reserves held at the year end exceed the target set and have budgeted to use some of these reserves in the next financial period.

Risks and Uncertainties

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. The trustees and key management meet regularly to identify risks and then take action to mitigate these risks as far as practically possible. The principal risk faced by the charity is that income (which is almost entirely voluntary) and / or expenditure may vary unexpectedly. To mitigate this risk the charity has accumulated free reserves (see the above reserve policy) and the trustees monitor current levels of income and expenditure so that measures can be taken to address any adverse variances before the charity's free reserves are exhausted. In addition, with significant children's and youth ministries as well as interactions with a number of individuals who may be considered vulnerable, the Church has significant safeguarding requirements. In addition to a mandated designated safeguarding lead, the Church has a wider safeguarding team comprised of members of staff. A Safeguarding Committee made up of individuals with significant experience and expertise in safeguarding has also been set up, who meet regularly with a direct reporting line into the trustees. The Safeguarding team meets regularly with a Safeguarding Consultant to review policy and practice to ensure best practice. Regular mandatory safeguarding training is delivered to all volunteers and Trustees.

SUTTON VINEYARD

TRUSTEES' ANNUAL REPORT continued

Plans for the future

Looking ahead the Church's principal goals are as follows:

1. To grow regular giving to eliminate the operational deficit
2. To continue to review the use of spaces and costs incurred from leases and resources.
3. To develop our relationship with our partner mission of Aslan Hope in Sport
4. To grow our Children's ministry around the Orange Philosophy of integration between home and the church for Christian education and formation
5. To grow our youth ministry encouraging young people to have confidence in their faith and be active members of our church community.
6. To continue to cast vision and work with our local and international partners to see community work in action.
7. To continue to invite and facilitate members into active participation of the mission of the church, by serving, giving, praying and belonging to a small group
8. To continue to support our wider church movement locally, nationally and internationally
9. To continue to call and empower our members to invite people into engagement and participation in the experiences and activities of our church.

Responsibilities of trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:



Sam Worsley (Dec 12, 2025 20:51:01 GMT)

Sam Worsley – trustee

Date: Dec 12, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SUTTON VINEYARD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 28 February 2025 on pages 8 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nick Spear

Nick Spear (Dec 15, 2025 08:45:04 GMT)

Nick Spear
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 15, 2025

SUTTON VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	454,327	50,087	504,414	551,071
Charitable activities	4	37,515	-	37,515	38,522
Investments (interest on bank deposits)		1,319	-	1,319	898
Other income		6	-	6	1,665
Total income and endowments		493,167	50,087	543,254	592,156
EXPENDITURE ON:					
Charitable activities:	5	525,714	41,710	567,424	606,556
Total expenditure		525,714	41,710	567,424	606,556
Net income/(expenditure)		(32,547)	8,377	(24,170)	(14,400)
Transfers between funds	14	-	-	-	-
Net movement in funds		(32,547)	8,377	(24,170)	(14,400)
Reconciliation of funds:					
Total funds brought forward		189,198	9,714	198,912	213,312
Total funds carried forward	14	156,651	18,091	174,742	198,912

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

All income and expenditure derive from continuing operations.

The notes on pages 11 to 18 form part of these accounts.

SUTTON VINEYARD
BALANCE SHEET
AS AT 28 FEBRUARY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	7	<u>9,549</u>	<u>-</u>	<u>9,549</u>	<u>15,116</u>
CURRENT ASSETS					
Stock	8	-	2,276	2,276	2,131
Debtors	9	14,518	-	14,518	20,047
Cash at bank and in hand	10	<u>137,224</u>	<u>15,815</u>	<u>153,039</u>	<u>177,337</u>
		151,742	18,091	169,833	199,515
CREDITORS: Amounts falling due within one year	11	<u>4,640</u>	<u>-</u>	<u>4,640</u>	<u>15,718</u>
Net current assets / (liabilities)		<u>147,102</u>	<u>18,091</u>	<u>165,193</u>	<u>183,797</u>
TOTAL NET ASSETS		<u>156,651</u>	<u>18,091</u>	<u>174,742</u>	<u>198,913</u>
FUND BALANCES					
Unrestricted Funds	14				
General funds		156,526	-	156,526	189,198
Designated funds		125	-	125	-
Restricted Funds		<u>-</u>	<u>18,091</u>	<u>18,091</u>	<u>9,714</u>
		<u>156,651</u>	<u>18,091</u>	<u>174,742</u>	<u>198,912</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Sam Worsley
Sam Worsley (Dec 12, 2025 20:51:01 GMT)

Sam Worsley - trustee

Date: Dec 12, 2025

Charity number: 1061363

The notes on pages 11 to 18 form part of these accounts.

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2025
CASH FLOW STATEMENT

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	<u>(24,298)</u>	<u>(12,230)</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		-	(2,180)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(2,180)</u>
Change in cash and equivalents in the reporting period		<u>(24,298)</u>	<u>(14,410)</u>
Cash and equivalents at the beginning of the year	B	<u>177,337</u>	<u>191,747</u>
Cash and cash equivalents at the end of the year	B	<u>153,039</u>	<u>177,337</u>

An Analysis of Changes in Net Debt has not been presented because the charity does not have any borrowings.

Note A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(24,170)	(14,400)
Adjustments for:		
Depreciation charges and provisions for impairment	5,566	6,994
(Increase)/decrease in stocks	(145)	34
(Increase)/decrease in debtors	5,529	(10,651)
Increase/(decrease) in creditors	(11,078)	5,792
Net cash provided by (used in) operating activities	<u>(24,298)</u>	<u>(12,230)</u>

Note B: Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank with immediate access	153,005	177,307
Petty cash	34	30
Total cash and cash equivalents	<u>153,039</u>	<u>177,337</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock.

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

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from letting premises for community benefit and income from church events, activities and community projects.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

2 Accounting Policies continuing

c) Expenditure continued

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

d) Fund accounting

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. The following rates of depreciation are charged:

Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	generally 50% on cost in first year then 25% on cost in second and third years; if more enduring, straight-line over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

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

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

Receipts of lease incentives are spread on a straight-line basis over the term of the lease; at the balance sheet date the amount of the incentive to be allocated to future accounting periods is carried forward as deferred income.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Critical accounting estimates and areas of judgement

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Regular income from donors	332,138	-	332,138	339,644
Irregular income from donors	40,254	17,772	58,026	79,035
Gift aid tax refunds	81,935	-	81,935	91,126
Clothing and equipment donated for distribution	-	10,315	10,315	8,431
Government grants:				
The Community Organisations Cost of Living Fund		500	500	30,835
Other grants	-	21,500	21,500	2,000
	<u>454,327</u>	<u>50,087</u>	<u>504,414</u>	<u>551,071</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Events and community outreach programs	2,555	-	2,555	5,471
Letting of facilities	34,960	-	34,960	33,051
	<u>37,515</u>	<u>-</u>	<u>37,515</u>	<u>38,522</u>

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
a Costs incurred directly on specific activities				
<i>Staff costs</i>				
Staff payroll costs including pension contributions	231,945	7,657	239,602	273,977
Accommodation for pastors	29,946	-	29,946	27,410
Travel and subsistence	1,958	-	1,958	2,941
Staff insurance schemes	5,444	-	5,444	4,838
Staff training and study	3,198	-	3,198	444
Other volunteer and staff costs	3,019	-	3,019	5,379
	<u>275,510</u>	<u>7,657</u>	<u>283,167</u>	<u>314,989</u>
<i>Church ministry</i>				
Training including attending conferences	6,590	-	6,590	5,013
Leadership and ministry development	1,504	-	1,504	1,861
Newcomers and pastoral care	1,070	-	1,070	2,593
Worship and prayer	-	-	-	282
Youth/Kids group and events	15,207	1,451	16,658	18,542
	<u>24,371</u>	<u>1,451</u>	<u>25,822</u>	<u>28,291</u>
<i>Sunday services</i>				
Hall hire	28,456	-	28,456	26,820
Equipment	2,599	-	2,599	3,159
Hospitality	4,289	-	4,289	4,760
Teams and service materials	6,048	-	6,048	1,360
25th anniversary celebration	-	-	-	-
	<u>41,392</u>	<u>-</u>	<u>41,392</u>	<u>36,099</u>
<i>Community outreach</i>				
Operating costs for Dolphin Centre	33,288	1,649	34,937	36,333
Other outreach projects	13,036	4,431	17,467	14,859
Donated goods distributed	-	10,170	10,170	8,465
	<u>46,324</u>	<u>16,250</u>	<u>62,574</u>	<u>59,657</u>
<i>Mission</i>				
Grants payable (see note 5c below for further information)	39,726	16,352	56,078	66,490
	<u>427,323</u>	<u>41,710</u>	<u>469,033</u>	<u>505,526</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

5 Charitable expenditure continued

b Costs incurred on support & administration

Establishment costs

Rent and rates	48,751	-	48,751	47,602
Cleaning, communications and utilities	14,344	-	14,344	11,853
Property maintenance	2,223	-	2,223	2,565
	<u>65,318</u>	<u>-</u>	<u>65,318</u>	<u>62,020</u>

Other operating expenses

Equipment expenses	3,004	-	3,004	3,982
Professional fees	6,592	-	6,592	6,966
Office supplies	1,590	-	1,590	2,395
Insurance	2,715	-	2,715	2,562
Marketing	758	-	758	2,554
IT, software subscriptions and website expenses	8,948	-	8,948	9,777
Depreciation	5,566	-	5,566	6,994
	<u>29,173</u>	<u>-</u>	<u>29,173</u>	<u>35,230</u>

Governance costs

Independent examiner's fee for preparing and examining the accounts	3,900	-	3,900	3,780
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<u>98,391</u>	<u>-</u>	<u>98,391</u>	<u>101,030</u>
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Total expenditure

<u>525,714</u>	<u>41,710</u>	<u>567,424</u>	<u>606,556</u>
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In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,487 (2024: £1,487) to Stewardship for payroll bureau services and consultancy services.

5c Information about the grants payable by the charity

	Institutions £	Individuals £	2025 £
UK and overseas mission	47,028	2,350	49,378
Community projects	4,487	-	4,487
Relief of poverty and hardship	50	2,164	2,214
	<u>51,565</u>	<u>4,514</u>	<u>56,079</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
UK and overseas mission	52,527	6,450	58,977
Community projects	6,513	-	6,513
Relief of poverty and hardship	800	200	1,000
	<u>59,840</u>	<u>6,650</u>	<u>66,490</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Vineyard Churches UK & Ireland to support their general work	20,401	25,385
Aslan Hope In Sport	26,427	26,642
Sutton Schoolswork	1,500	1,500
Sutton Community Works	1,500	2,000
Grace Advocacy	1,200	-
Home for Good	-	1,200
Creating Hope (CAP)	-	1,000
Grants to institutions for less than £1,000 each	537	2,113
	<u>51,565</u>	<u>59,840</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

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

	2025	2024
	£	£
Gross wages and salaries	212,350	244,543
Social security	12,633	16,280
Pension costs	14,758	13,154
Other employment benefits	5,444	4,838
	<u>245,185</u>	<u>278,815</u>

The average monthly number of employees during the year was 10 (2024: 11). Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received the following employment benefits:

	Wages & salaries	Employer pension contributions	2024 £
Libby Arnold, who is a trustee	26,691	3,737	30,428
Julian Arnold, who is a member of key management and related to a trustee	29,203	4,088	33,291
Other members of key management	-	-	77,051
			<u>140,770</u>

In the previous year key management received employment benefits totalling £152,603. Except for Julian and Libby Arnold (as described above), no other trustees, nor anyone closely connected to them, were employed in the previous year.

Libby Arnold served as one of the church's licensed senior pastors and received the above payments for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

In addition during the year the charity incurred expenditure totalling £29,945 (2024: £27,410) in respect of the customary provision of accommodation to Julian and Libby Arnold, who served as the church's senior pastors from May 2023. This accommodation was provided so that they could better perform their duties.

7 Tangible fixed assets

	Leasehold Improvements £	Computer Equipment £	Other Equipment £	Total 2025 £
Cost				
At 1 March 2024	69,000	13,350	38,200	120,550
Additions	-	-	-	-
Disposals	-	-	-	-
At 28 February 2025	<u>69,000</u>	<u>13,350</u>	<u>38,200</u>	<u>120,550</u>
Accumulated depreciation				
At 1 March 2024	69,000	11,734	24,700	105,434
Charge for the year	-	807	4,759	5,567
Eliminated on disposal	-	-	-	-
At 28 February 2025	<u>69,000</u>	<u>12,541</u>	<u>29,459</u>	<u>111,001</u>
Net book value				
At 28 February 2025	<u>-</u>	<u>809</u>	<u>8,741</u>	<u>9,549</u>
At 29 February 2024	<u>-</u>	<u>1,616</u>	<u>13,500</u>	<u>15,116</u>

8 Stock

	2025 £	2024 £
Donated goods held for distribution to beneficiaries	<u>2,276</u>	<u>2,131</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

9 Debtors

	2025	2024
	£	£
Gift aid receivable	5,639	10,498
Prepayments and other debtors	8,879	9,549
	<u>14,518</u>	<u>20,047</u>

10 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	153,005	177,307
Petty cash	34	30
	<u>153,039</u>	<u>177,337</u>

11 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Accruals	4,640	5,459
Grant obligations	-	10,259
	<u>4,640</u>	<u>15,718</u>

12 Deferred income

Deferred income comprises the following:

	2025	2024
	£	£
In respect of rent free period		
Balance at the beginning of the reporting period	-	2,438
Amount released to income	-	(2,438)
Balance at the end of the reporting period	<u>-</u>	<u>-</u>

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

	2025	2024
	£	£
Within one year	-	-
After one year	-	-
	<u>-</u>	<u>-</u>

Deferred income arose from rent free periods granted in respect of the charity's lease for Stayton House. For accounting purposes the benefit of the rent free period was spread over the term of the lease; this liability did not represent an amount due to a third party.

13 Pension commitments

During the year employer's pension contributions totalling £14,758 (2024: £13,154) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2024: £nil).

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

14 Funds

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
<i>Restricted funds</i>					
Donated clothing and equipment	2,131	10,315	(10,169)	-	2,277
Aslan project	-	16,352	(16,352)	-	-
Lighthouse	413	170	(583)	-	-
Community:					
From National Lottery	3,719	20,000	(8,890)	-	14,829
From other sources	2,000	500	(2,500)	-	-
Youth work	1,451	-	(1,451)	-	-
Media equipment	-	1,250	(765)	-	485
Food support grant	-	500	-	-	500
Growbaby grant	-	500	(500)	-	-
Sutton Community engagement grant	-	500	(500)	-	-
	<u>9,714</u>	<u>50,087</u>	<u>(41,710)</u>	<u>-</u>	<u>18,091</u>
<i>Unrestricted funds</i>					
Designated funds					
Staff fund	-	5,900	(5,900)	-	-
AV fund	-	125	-	-	125
	<u>-</u>	<u>6,025</u>	<u>(5,900)</u>	<u>-</u>	<u>125</u>
General funds	189,198	487,142	(519,814)	-	156,526
<i>Aggregate of funds</i>	<u>198,912</u>	<u>543,254</u>	<u>(567,424)</u>	<u>-</u>	<u>174,742</u>

Analysis of net assets by fund

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

	<u>Unrestricted funds</u>		Restricted funds	2025
	General £	Designated £	£	£
Fixed assets	9,549	-	-	9,549
Stock	-	-	2,276	2,276
Debtors	14,518	-	-	14,518
Cash at bank and in hand	137,099	125	15,815	153,039
Current liabilities	(4,640)	-	-	(4,640)
	<u>156,526</u>	<u>125</u>	<u>18,091</u>	<u>174,742</u>

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Restricted funds</i>					
Donated clothing and equipment	2,165	8,431	(8,465)	-	2,131
Aslan project	1,400	7,650	(9,050)	-	-
Lighthouse	-	413	-	-	413
Community:					
From National Lottery	-	30,835	(26,116)	(1,000)	3,719
From other sources	-	2,000	-	-	2,000
Youth work	1,882	500	(931)	-	1,451
	<u>5,447</u>	<u>49,829</u>	<u>(44,562)</u>	<u>(1,000)</u>	<u>9,715</u>
<i>Unrestricted funds</i>					
Designated funds:	-	-	-	-	-
General funds	207,865	542,328	(561,994)	1,000	189,198
<i>Aggregate of funds</i>	<u>213,312</u>	<u>592,157</u>	<u>(606,556)</u>	<u>-</u>	<u>198,913</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

14 Funds continued

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2024
	General	Designated		
	£	£	£	£
Fixed assets	10,301	-	-	15,116
Stock	-	-	2,131	2,131
Debtors	20,047	-	-	20,047
Cash at bank and in hand	169,754	-	7,583	177,337
Current liabilities	(15,718)	-	-	(15,718)
	<u>184,383</u>	<u>-</u>	<u>9,714</u>	<u>198,913</u>

The **designated youth work** fund was created from a donation that came with a preference that did not amount to a restriction; this fund will be used to help further the charity's ministry amongst teenagers.

The restricted funds referred to above have the following purposes:

- a) **Media equipment:** this was created by donations received to help pay for new audio visual equipment.
- b) **Donated clothing and equipment:** this represents gifts of children's clothing and equipment for onward distribution to the local community.
- c) **Aslan project:** this was created from donations received to help to support a youth sports mission in South Africa that helps young people through training programmes.
- d) **Lighthouse:** this was created from donations received to help support a ministry that provides children's clothing and equipment to the local community.
- e) **Community fund:** this fund was created to help support the charity's work in the local community. The income received in the previous year was mainly given to help support projects in the local community through grant making. The income received this year has been mainly given to help support the charity's community outreach programmes, which aim to help with the current cost of living crisis.
- f) **Youth work:** this was created from donations received to help fund the church's work with young people.
- g) **Food support grant:** for food or basics/essentials for those in need, used to support clients of Warm Welcome and Growbaby
- h) **Growbaby grant:** a grant received for new shelving for our Growbaby store room
- i) **Sutton Community engagement grant:** a grant used to create gift bags for Growbaby clients containing toiletries, gifts and information.

15 Operating lease commitments

During the year the charity leased three properties namely 93 Stayton Road, the Dolphin Centre and residential property occupied by the charity's pastors. The minimum amounts payable in respect of these leases is as follows:

	2025	2024
	£	£
Payments falling due:		
Within one year	47,200	47,200
Between one and five years	31,875	54,375
	<u>79,075</u>	<u>101,575</u>

During the year the charity was charged £93,150 (2024: £89,262) for its leases.

16 Transactions with related parties

During the year the charity received donations totalling £91,833 (2024: £56,682) from related parties (which includes trustees, key management and anyone closely connected to them).

No expenses (2024: £nil) were paid to, or for, the trustees (except for the reimbursement of expenses incurred when acting as agent for the charity).

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

SUTTON VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 28 FEBRUARY 2025

	Note	Unrestricted funds				Restricted	Total	Unrestricted funds				Restricted	Total
		General	Designated			Funds	Funds	General	Designated			Funds	Funds
		2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024
		£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:													
Donations and legacies	3	448,302	6,025	50,087	504,414			501,243	-	49,829	551,071		
Charitable activities	4	37,515	-	-	37,515			38,522	-	-	38,522		
Investments (interest on bank deposits)		1,319	-	-	1,319			898	-	-	898		
Other income		6	-	-	6			1,665	-	-	1,665		
Total income and endowments		487,142	6,025	50,087	543,254			542,328	-	49,829	592,156		
EXPENDITURE ON:													
Charitable activities:	5	519,814	5,900	41,710	567,424			561,994	-	44,562	606,556		
Total Expenditure		519,814	5,900	41,710	567,424			561,994	-	44,562	606,556		
Net income/(expenditure)		(32,672)	125	8,377	(24,170)			(19,667)	-	5,267	(14,401)		
Transfers between funds	14	-	-	-	-			1,000	-	(1,000)	-		
Net movement in funds		(32,672)	125	8,377	(24,170)			(18,667)	-	4,267	(14,401)		
Reconciliation of funds:													
Total funds brought forward		189,198	-	9,714	198,912			207,865	-	5,447	213,312		
Total funds carried forward	14	156,526	125	18,091	174,742			189,198	-	9,714	198,912		

SUTTON VINEYARD

England & Wales - Charity number 1061363

Accounts

Sutton Vineyard

Report and Accounts
Year ended 29 February 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SUTTON VINEYARD
FOR THE YEAR ENDED 29 FEBRUARY 2024
CHARITY INFORMATION

Trustees	Elizabeth Arnold (appointed 5 June 2023) Alexander Cottier (appointed 15 July 2024) Heather Lewis (appointed 15 January 2024) Thomas Miles (resigned 16 September 2024) Jonathan Page (resigned 18 September 2023) Aredi Pitsiaeli Merita Speed (resigned 6 March 2023) Samuel Worsley Sarah Worsley
Key Staff	Julian and Elizabeth Arnold (Senior Pastors from May 2023) Steve Burnhope (Acting Senior Pastor until June 2023) Jonathan Dowdeswell (Operations and Business Manager) Hannah Miles (Assistant Pastor)
Governing Document	Constitution dated 6 March 2020, as amended 4 May 2020 and 27 June 2023
Charity Registration Number	1061363
Principal Address	Sutton Vineyard Stayton House Stayton Road Sutton Surrey, SM1 2PS
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-Op Bank Lloyds Bank

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SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is to advance the Christian faith through (a) the organisation and provision of Christian worship (b) undertaking activities appropriate for a Church (c) the provision of facilities for Christian training and service (d) Christian evangelism and outreach and (e) providing assistance to the wider Christian church.

Aims

The church's mission is to invite people into their first and next encounter with God. This is achieved by undertaking the activities set out in the 'Activities and Achievements' section of this report.

We continue to encourage our members to invite our local community into the activities of the church.

To facilitate the church's mission, by the end of this period the church had 11 paid staff members, 4 full time and 7 part time. This equates to 7.3 full time equivalent staff including staff on parental leave and those on short term contracts. We continue to keep our staffing needs under review.

In planning the activities, the trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Activities and Achievements

The activities undertaken during the year to achieve the church's mission and, related achievements, fall under the following broad headings:

Ministry

This year was the first full year with little to no impact caused by the Covid-19 pandemic and was a significant year for the Church. Following our founding senior pastors moving on to a new opportunity extending God's kingdom, the Church undertook a successful transition under acting senior pastor Steve Burnhope, supported by Lyn Burnhope in a volunteer role. The trustees, with support of Steve, appointed Julian and Libby Arnold as full-time senior pastors. As a result, there was significant focus on the transition and Julian and Libby having an opportunity to cast vision for how they would take the Church forward.

During the year, giving and commitment remained high with the Church holding a regular Sunday service of 130 adult attendees, a strong children and youth ministry of 70 people supported by 17 volunteers.

Our work with kids and youth remains a significant focus of the Church. We continue to offer numerous activities to keep our youngest members connected. Despite the significant transition of senior pastors, our committed Youth and Children's pastors, and teams remained largely consistent and we have been really encouraged by the continued success of our kids and youth ministries. By the end of the period our children's ministry had regular attendance on Sundays of around 40 children. In addition to regular Sunday services, we provide social events for both regular attendees of Sutton Vineyard Church and in the local community including the Light Party, Christmas parties and Lego socials. Family prayer trails have also been held termly, in line with the adult prayer meetings, to include our young people in the prayer life of the Church. Similarly, our youth has seen strong numbers holding multiple in person events throughout the period including regular Sundays and Friday meetings. This included 17 of our youth attending the Dream the Impossible Youth Festival.

Small groups remain a vitally important aspect of our Church as smaller groups look to build relationships and share their faith lives together. They have continued to be a vital point of connection and support for people and a place for them to receive pastoral care, access to Christian formation experiences and connection with the broader mission and vision of the church. Through the year we have seen the majority of our groups now meet in person.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Community outreach

Community outreach has always been an important aim of Sutton Vineyard and has been a significant focus of the vision that Julian and Libby brought in their new roles. Throughout the year we have therefore continued to serve our community wherever possible. Our Lighthouse ministry remains a significant outreach supporting people in the community to provide children's clothes and equipment and is open every Thursday during school term time at our Dolphin centre.

In response to the 'cost of living crisis', in 2022 members of the Church established "Warm Welcome", an open walk-in session on Mondays to offer refreshments and a warm, welcoming venue for any who would benefit from it. Throughout the year this has continued to grow into a regular and vital support social network for individuals in Sutton. This has included pairing with other local charities and organisations, including Age UK, to help share knowledge of the open space in Sutton. We have seen attendees of around 20 individuals a week.

In addition, the Church started to plan for extending its community programme considering a significant extension of the staff team with the planned appointment of a Community Pastor and partnering with "Grace Advocacy". Grace Advocacy is a UK charity that offers a free advocacy service for people who are struggling with multiple complex problems. While neither impacted the 2023 -2024 period, steps were taken to plan for these exciting extensions of the Church's outreach to the local community and we are excited for 2024 – 2025.

In addition to the open outreach programmes we run, the church host a number of events for regular members that are open for non-members to sign-up and attend. These include Alpha and CAP (Christians Against Poverty) courses which have been run through the year and remain important sessions that members can invite people to attend. In addition, we have both Men's and Women's focussed ministries looking to provide events to strengthen the discipleship we see in our regular members and provide a friendly and open environment for visitors. The first Flourish Day Conference was held in November with guest speaker Sian Wade (Senior Pastor at Bridge Church Lincoln).

National and international mission

Our church not only works to meet needs and care for those locally but nationally and internationally. We continued to focus on the development of, and support of, our primary international mission partner Aslan, Hope in Sport in Cape Town, which cares for and meets the needs of some of the most vulnerable children in that city. With new pastors there is a concerted effort to strengthen this relationship and support with Julian and Libby meeting remotely with Denzil to engage more with Aslan. Going forward we are considering how we may arrange mission trips to again further this relationship and support.

The church does not receive any funds from VCUKI (the Vineyard UK parent organisation) and is solely financed by the ongoing support received from our church family. Without generous donations from church members in a wide range of financial situations, both on a regular and one-off basis, the church would not be able to undertake all the activities that benefit both the church family and the wider community.

The impact of the Church (being a body of believers) on the lives of individuals, in particular those living in the local community, has continued to grow and this is the yardstick that has been used to measure success. The previous years have seen significant change at Sutton Vineyard due to the Covid restrictions and the change in our senior pastors. Despite these changes, we have been encouraged by the continued level of engagement and regular attendance on Sundays. Despite a large turnover of members in our kids and youth ministries, we have also seen significant steps in re-growing these ministries as well and strengthening community outreaches alongside introducing new, much needed, services.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Activities and Achievements continued

The changes we have noted have had an impact on the regular giving received by the Church, our main form of income. Likewise, in taking steps to ensure we respond to these challenges, we have seen increases in expenditure, including exceptional spends as we have successfully navigated a significant transition period. This has been particularly prevalent in staff costs as we have looked to ensure we are well placed for the transition period and have therefore used some of our reserves (which was budgeted) to have an experienced interim pastor (further supported by Lyn Burnhope in a volunteer role) and additional youth pastor support. Through 2023 and 2024 we have seen the Church move more towards business as usual and giving remaining strong and stable, albeit lower than experienced between 2019 - 2022. Despite this the Church remains in a healthy financial position with strong reserves but retains the aim of growing both regular giving and financial grants to meet the existing deficit in giving compared to expenses incurred.

Grant Making

There are a large number of worthwhile local, national and international initiatives that the church cannot undertake directly. The trustees, in conjunction with the church's senior leaders, have identified several projects that they believe the church should support, and during the year the church gave grants of £66,490 (2023: £91,574) to these projects in furtherance of its charitable objectives. Further information about these grants is given in the notes to the accounts.

Volunteers

Most of the church's activities are undertaken by volunteers who generously donate their time and skills. It is not practical to place a value on these services and, in this respect, no amounts have been included in the Statement of Financial Activities.

Staff Remuneration

Staff salaries are reviewed each year considering relevant data on average salary increases in similar industries and careers, the change in the cost of living in the Sutton area and the current financial situation of SVC. Trustees alone make the decision about staff remuneration and where there are any conflicts (trustees who are also paid members of staff), the relevant trustees are excluded from any decision making.

Relationships With Other Organisations

We look to VCUKI to facilitate the sharing of best practice between Vineyard churches.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are given induction training by existing Trustees, making use of Charity Commission resources, Stewardship guides and internal policy and procedure documents. Regular refresher training is strongly encouraged.

The trustees delegate responsibility for the day-to-day running of the charity's activities to key management personnel. An annual budget is approved by Trustees each year, with non-regular items outside of budgeted amounts that exceed £500 requiring additional trustee approval.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Financial review

During the year income increased by £8,000 to £592,000 and expenditure decreased by £66,000 to £606,000. As a result the charity has reported a deficit of £14,000 (2023: £88,000). The charity's net assets have decreased by £14,000 to £199,000; net assets comprise tangible fixed assets of £15,000, cash of £177,000 (of which £8,000 is restricted) and other net current assets of £7,000.

Though, overall, income is largely unchanged, there are some notable variances within this. Donations from church members, including gift aid, fell by about £49,000 partly because, in the previous year, the charity received some large one off restricted donations to help support specific projects (mainly through grant making). However this was largely offset by an increase of £44,000 in grant income. Last year we repaid a grant of £11,000 to the Government because we could not spend all of the money we received from their Hong Kong Welcome Programme. This year we received grants totalling £33,000 for community projects, with the principal grant being £31,000 received from the Government's Community Organisations Cost of Living fund. Income from other sources including items donated to our Lighthouse project, church and community activities and letting of facilities increased by £13,000.

This year's decrease in expenditure (which was £66,000) is due to a variety of factors:

- a) grant making fell by £25,000 mainly because of a fall in the restricted income we received to support specific projects through grant making.
- b) staff costs fell by £22,000 due to changes in staffing, most notably the appointment of our new senior leaders. This was partly offset by a pay award to help staff cope with increases in the cost of living.
- c) overall our expenditure on community outreach fell by £2,000. There was no repeat of the £19,000 we spent last year on Hong Kong Welcome Programme activities but this year's Government grant from the Cost of Living fund helped us expand our other community projects.
- d) there was no repeat of last year's 25th anniversary celebration (saving £7,000), we spent less on equipment (saving £6,000) and other cost savings reduced expenditure by £4,000.

Reserves policy

During the year free reserves (being the charity's unrestricted, undesignated, net current assets) decreased by £14,000 to £174,000. The target for free reserves set by the trustees is £115,000, which, they believe, would be sufficient to allow the charity to (a) continue to operate should budgeted income, or expenditure, vary unexpectedly, (b) go a considerable way towards covering the costs of winding up the charity in the unlikely event that it decides to stop operating and / or to (c) respond to new opportunities to advance the kingdom of God as they arise. The trustees note that the reserves held at the year end exceed the target set and have budgeted to use some of these reserves in the next financial period.

Risks and Uncertainties

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. The trustees and key management meet regularly to identify risks and then take action to mitigate these risks as far as practically possible. The principal risk faced by the charity is that income (which is almost entirely voluntary) and / or expenditure may vary unexpectedly. To mitigate this risk the charity has accumulated free reserves (see the above reserve policy) and the trustees monitor current levels of income and expenditure so that measures can be taken to address any adverse variances before the charity's free reserves are exhausted. In addition, with significant children's and youth ministries as well as interactions with a number of individuals who may be considered vulnerable, the Church has significant safeguarding requirements. In addition to a mandated designated safeguarding lead, the Church has a wider safeguarding team comprised of members of staff. A Safeguarding Committee made up of individuals with significant experience and expertise in safeguarding has also been set up, who meet regularly with a direct reporting line into the trustees. The Safeguarding team meet regularly with a Safeguarding Consultant to review policy and practise to ensure best practise. Regular mandatory safeguarding training is delivered to all volunteers and Trustees.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Plans for the future

Looking ahead the church's principle goals are as follows:

1. To cast vision under the newly appointed senior pastors
2. To grow regular giving to eliminate the operational deficit
3. To develop our relationship with our partner mission of ASLAN
4. To grow our Children's ministry around the Orange Philosophy of integration between home and the church for Christian education and formation
5. To continue to invite and facilitate members into active participation of the mission of the church, by serving, giving, praying and belonging to a small group
6. To continue to support our wider church movement locally, nationally and internationally
7. To continue to call and empower our members to invite people into engagement and participation of the experiences and activities of our church.

Responsibilities of trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:


Sam Worsley (Dec 10, 2024 18:12 GMT)

Sam Worsley - trustee

Date: Dec 10, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SUTTON VINEYARD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 29 February 2024 on pages 8 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ajay Rajani
Ajay Rajani (Dec 11, 2024 05:52 GMT)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 11, 2024

SUTTON VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	501,243	49,829	551,071	551,447
Charitable activities	4	38,522	-	38,522	31,701
Investments (interest on bank deposits)		898	-	898	269
Other income		1,665	-	1,665	736
Total income and endowments		542,328	49,829	592,156	584,153
EXPENDITURE ON:					
Charitable activities:	5	561,994	44,562	606,556	672,341
Total expenditure		561,994	44,562	606,556	672,341
Net income/(expenditure)		(19,667)	5,267	(14,400)	(88,188)
Transfers between funds	14	1,000	(1,000)	-	-
Net movement in funds		(18,667)	4,267	(14,400)	(88,188)
Reconciliation of funds:					
Total funds brought forward		207,865	5,447	213,312	301,500
Total funds carried forward	14	189,198	9,714	198,912	213,312

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

All income and expenditure derive from continuing operations.

The notes on pages 11 to 19 form part of these accounts.

SUTTON VINEYARD
BALANCE SHEET
AS AT 29 FEBRUARY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	<u>15,115</u>	<u>-</u>	<u>15,115</u>	<u>19,930</u>
CURRENT ASSETS					
Stock	8	-	2,131	2,131	2,165
Debtors	9	20,047	-	20,047	9,396
Cash at bank and in hand	10	<u>169,754</u>	<u>7,583</u>	<u>177,337</u>	<u>191,747</u>
		189,801	9,714	199,515	203,308
CREDITORS: Amounts falling due within one year	11	<u>15,718</u>	<u>-</u>	<u>15,718</u>	<u>9,926</u>
Net current assets / (liabilities)		<u>174,083</u>	<u>9,714</u>	<u>183,797</u>	<u>193,382</u>
TOTAL NET ASSETS		<u>189,198</u>	<u>9,714</u>	<u>198,912</u>	<u>213,312</u>
FUND BALANCES	14				
Unrestricted Funds					
General funds		189,198	-	189,198	207,865
Designated funds		-	-	-	-
Restricted Funds		<u>-</u>	<u>9,714</u>	<u>9,714</u>	<u>5,447</u>
		<u>189,198</u>	<u>9,714</u>	<u>198,912</u>	<u>213,312</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Sam Worsley
Sam Worsley (Dec 10, 2024 18:12 GMT)

Sam Worsley - trustee

Date: Dec 10, 2024

Charity number: 1061363

The notes on pages 11 to 19 form part of these accounts.

SUTTON VINEYARD
FOR THE YEAR ENDED 29 FEBRUARY 2024
CASH FLOW STATEMENT

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	<u>(12,230)</u>	<u>(74,713)</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>(2,180)</u>	<u>(15,426)</u>
Net cash provided by/(used in) investing activities		<u>(2,180)</u>	<u>(15,426)</u>
Change in cash and equivalents in the reporting period		<u>(14,410)</u>	<u>(90,139)</u>
Cash and equivalents at the beginning of the year	B	<u>191,747</u>	<u>281,886</u>
Cash and cash equivalents at the end of the year	B	<u>177,337</u>	<u>191,747</u>

An Analysis of Changes in Net Debt has not been presented because the charity does not have any borrowings.

Note A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(14,400)	(88,188)
Adjustments for:		
Depreciation charges and provisions for impairment	6,994	9,665
(Increase)/decrease in stocks	34	(199)
(Increase)/decrease in debtors	(10,651)	4,917
Increase/(decrease) in creditors	5,792	(909)
Net cash provided by (used in) operating activities	<u>(12,230)</u>	<u>(74,713)</u>

Note B: Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank with immediate access	177,307	191,694
Petty cash	30	53
Total cash and cash equivalents	<u>177,337</u>	<u>191,747</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock.

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

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from letting premises for community benefit and income from church events, activities and community projects.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

2 Accounting Policies continuing

c) Expenditure continued

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

d) Fund accounting

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. The following rates of depreciation are charged:

Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	generally 50% on cost in first year then 25% on cost in second and third years; if more enduring, straight-line over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

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

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

Receipts of lease incentives are spread on a straight-line basis over the term of the lease; at the balance sheet date the amount of the incentive to be allocated to future accounting periods is carried forward as deferred income.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Critical accounting estimates and areas of judgement

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Regular income from donors	339,644	-	339,644	368,514
Irregular income from donors	71,085	7,950	79,035	103,842
Gift aid tax refunds	90,514	613	91,126	86,334
Clothing and equipment donated for distribution	-	8,431	8,431	3,444
Government grants:				
Hong Kong Welcome Programme*	-	-	-	(10,687)
The Community Organisations Cost of Living Fund	-	30,835	30,835	-
Other grants	-	2,000	2,000	-
	<u>501,243</u>	<u>49,829</u>	<u>551,071</u>	<u>551,447</u>

* The grant received in the previous year from the Government's Hong Kong Welcome Programme specified how and when this grant could be used and the charity found that it was not able to use the whole grant; the charity was obliged to return the portion of the grant that could not be spent.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Events and community outreach programs	5,471	-	5,471	1,232
Letting of facilities	33,051	-	33,051	30,469
	<u>38,522</u>	<u>-</u>	<u>38,522</u>	<u>31,701</u>

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a Costs incurred directly on specific activities				
<i>Staff costs</i>				
Staff payroll costs including pension contributions	264,074	9,903	273,977	287,878
Accommodation for pastors	27,410	-	27,410	29,079
Travel and subsistence	2,941	-	2,941	1,315
Staff insurance schemes	4,838	-	4,838	7,904
Staff training and study	444	-	444	2,447
Other volunteer and staff costs	5,379	-	5,379	8,100
	<u>305,086</u>	<u>9,903</u>	<u>314,989</u>	<u>336,723</u>
<i>Church ministry</i>				
Training including attending conferences	5,013	-	5,013	5,914
Leadership and ministry development	1,861	-	1,861	6,190
Newcomers and pastoral care	2,593	-	2,593	1,158
Worship and prayer	282	-	282	1,909
Youth/Kids group and events	17,612	930	18,542	12,359
	<u>27,361</u>	<u>930</u>	<u>28,291</u>	<u>27,530</u>
<i>Sunday services</i>				
Hall hire	26,820	-	26,820	25,895
Equipment	3,159	-	3,159	6,107
Hospitality	4,760	-	4,760	4,284
Teams and service materials	1,360	-	1,360	2,050
25th anniversary celebration	-	-	-	6,700
	<u>36,099</u>	<u>-</u>	<u>36,099</u>	<u>45,036</u>
<i>Community outreach</i>				
Operating costs for Dolphin Centre	26,524	9,809	36,333	31,832
Hong Kong Welcome Programme including staff costs	-	-	-	19,002
Other outreach projects	8,454	6,405	14,859	7,914
Donated goods distributed	-	8,465	8,465	3,246
	<u>34,978</u>	<u>24,679</u>	<u>59,657</u>	<u>61,994</u>
<i>Mission</i>				
Grants payable (see note 5c below for further information)	57,440	9,050	66,490	91,574
	<u>460,964</u>	<u>44,562</u>	<u>505,526</u>	<u>562,856</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

5 Charitable expenditure continued

b Costs incurred on support & administration

<i>Establishment costs</i>				
Rent and rates	47,602	-	47,602	45,090
Cleaning, communications and utilities	11,853	-	11,853	10,751
Property maintenance	2,565	-	2,565	2,611
	<u>62,020</u>	<u>-</u>	<u>62,020</u>	<u>58,452</u>
<i>Other operating expenses</i>				
Equipment expenses	3,982	-	3,982	9,576
Professional fees	6,966	-	6,966	6,948
Office supplies	2,395	-	2,395	2,754
Insurance	2,562	-	2,562	5,072
Marketing	2,554	-	2,554	1,812
IT, software subscriptions and website expenses	9,777	-	9,777	11,605
Depreciation	6,994	-	6,994	9,665
	<u>35,230</u>	<u>-</u>	<u>35,230</u>	<u>47,432</u>
<i>Governance costs</i>				
Independent examiner's fee for preparing and examining the accounts	3,780	-	3,780	3,600
	<u>101,030</u>	<u>-</u>	<u>101,030</u>	<u>109,484</u>
Total expenditure	<u>561,994</u>	<u>44,562</u>	<u>606,556</u>	<u>672,341</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,487 (2023: £2,298) to Stewardship for payroll bureau services and consultancy services.

5c Information about the grants payable by the charity

	Institutions £	Individuals £	2024 £
UK and overseas mission	52,527	6,450	58,977
Community projects	6,513	-	6,513
Relief of poverty and hardship	800	200	1,000
	<u>59,840</u>	<u>6,650</u>	<u>66,490</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
UK and overseas mission	69,347	232	69,579
Community projects	20,118	-	20,118
Relief of poverty and hardship	1,277	600	1,877
	<u>90,742</u>	<u>832</u>	<u>91,574</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Vineyard Churches UK & Ireland		
to support their general work	25,385	27,174
to support their work in Ukraine	-	5,420
Aslan Hope In Sport	26,642	35,508
Sutton Schoolswork	1,500	5,500
Sutton Community Works	2,000	11,500
Home for Good	1,200	1,200
Kintsugi Hope Church	-	745
Creating Hope (CAP)	1,000	-
Grants to institutions for less than £1,000 each	2,113	3,695
	<u>59,840</u>	<u>90,742</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

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

	2024	2023
	£	£
Gross wages and salaries	244,543	255,119
Social security	16,280	19,216
Pension costs	13,154	16,046
Other employment benefits	4,838	7,904
	<u>278,815</u>	<u>298,284</u>

The average monthly number of employees during the year was 11 (2023: 11). Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received the following employment benefits:

	Wages & salaries	Employer pension contributions	2024 £
Elizabeth Arnold, who is a trustee	17,660	2,472	20,133
Julian Arnold, who is a member of key management and related to a trustee	23,488	3,288	26,776
Other members of key management	-	-	105,694
			<u>152,603</u>

In the previous year key management received employment benefits totalling £179,612. No trustees, nor anyone closely connected to them, were employed in the previous year.

Julian and Elizabeth Arnold served as the church's licensed senior pastors and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition during the year the charity incurred expenditure totalling £27,410 (2023: nil) in respect of the customary provision of accommodation to Julian and Libby Arnold, who served as the church's senior pastors from May 2023. This accommodation was provided so that they could better perform their duties.

In the previous year the charity paid £24,669 in respect of the customary provision of accommodation to Jason and Beverley Clark, who previously served as the church's senior leaders. The payments made to Jason and Beverley Clark included £21,413 paid to rent a property they owned and occupied.

7 Tangible fixed assets

	Leasehold Improvements £	Computer Equipment £	Other Equipment £	Total 2024 £
Cost				
At 1 March 2023	69,000	12,668	38,200	119,868
Additions	-	2,180	-	2,180
Disposals	-	(1,499)	-	(1,499)
At 29 February 2024	<u>69,000</u>	<u>13,349</u>	<u>38,200</u>	<u>120,549</u>
Accumulated depreciation				
At 1 March 2023	69,000	12,668	18,270	99,938
Charge for the year	-	565	6,429	6,994
Eliminated on disposal	-	(1,499)	-	(1,499)
At 29 February 2024	<u>69,000</u>	<u>11,734</u>	<u>24,700</u>	<u>105,434</u>
Net book value				
At 29 February 2024	<u>-</u>	<u>1,615</u>	<u>13,500</u>	<u>15,115</u>
At 28 February 2023	<u>-</u>	<u>-</u>	<u>19,930</u>	<u>19,930</u>

8 Stock

	2024 £	2023 £
Donated goods held for distribution to beneficiaries	<u>2,131</u>	<u>2,165</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

9 Debtors

	2024	2023
	£	£
Gift aid receivable	10,498	2,480
Prepayments and other debtors	9,549	6,916
	<u>20,047</u>	<u>9,396</u>

10 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	177,307	191,694
Petty cash	30	53
	<u>177,337</u>	<u>191,747</u>

11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	-	125
Accruals	5,459	5,189
Deferred income	-	2,438
Grant obligations	10,259	2,174
	<u>15,718</u>	<u>9,926</u>

12 Deferred income

Deferred income comprises the following:

	2024	2023
	£	£
In respect of rent free period		
Balance at the beginning of the reporting period	2,438	6,188
Amount released to income	<u>(2,438)</u>	<u>(3,750)</u>
Balance at the end of the reporting period	<u>-</u>	<u>2,438</u>

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

	2024	2023
	£	£
Within one year	-	2,438
After one year	<u>-</u>	<u>(2,438)</u>
	<u>-</u>	<u>-</u>

Deferred income arose from rent free periods granted in respect of the charity's lease for Stayton House. For accounting purposes the benefit of the rent free period was spread over the term of the lease; this liability did not represent an amount due to a third party.

13 Pension commitments

During the year employer's pension contributions totalling £13,154 (2023: £16,046) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

14 Funds

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Restricted funds</i>					
Donated clothing and equipment	2,165	8,431	(8,465)	-	2,131
Aslan project	1,400	7,650	(9,050)	-	-
Lighthouse	-	413	-	-	413
Community:					
From National Lottery	-	30,835	(26,116)	(1,000)	3,719
From other sources	-	2,000	-	-	2,000
Youth work	1,882	500	(931)	-	1,451
	<u>5,447</u>	<u>49,829</u>	<u>(44,562)</u>	<u>(1,000)</u>	<u>9,714</u>
<i>Unrestricted funds</i>					
Designated funds	-	-	-	-	-
General funds	207,865	542,328	(561,994)	1,000	189,198
<i>Aggregate of funds</i>	<u>213,312</u>	<u>592,156</u>	<u>(606,556)</u>	<u>-</u>	<u>198,912</u>

During the year the charity purchased fixed assets (namely a laptop) for us by the charity's community projects and, as this satisfied the restriction on the related restricted fund, £1,000 has been transferred from the restricted Community fund to General funds.

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2024
	General £	Designated £	£	£
Fixed assets	15,115	-	-	15,115
Stock	-	-	2,131	2,131
Debtors	20,047	-	-	20,047
Cash at bank and in hand	169,754	-	7,583	177,337
Current liabilities	(15,718)	-	-	(15,718)
	<u>189,198</u>	<u>-</u>	<u>9,714</u>	<u>198,912</u>

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Restricted funds</i>					
Hong Kong Welcome Programme	29,689	(10,687)	(19,002)	-	-
Media Equipment	262	-	(262)	-	-
VCUKI: London and regions	1,128	-	(1,128)	-	-
Donated clothing and equipment	1,967	3,444	(3,246)	-	2,165
Aslan project	1,550	22,266	(22,416)	-	1,400
Lighthouse	731	40	(771)	-	-
Associate pastor	35,079	-	(35,079)	-	-
Community	63	10,000	(10,063)	-	-
Youth work	2,000	-	(118)	-	1,882
Ukraine	-	5,420	(5,420)	-	-
	<u>72,469</u>	<u>30,483</u>	<u>(97,505)</u>	<u>-</u>	<u>5,447</u>
<i>Unrestricted funds</i>					
Designated funds:					
Youth work	12,500	-	(12,500)	-	-
General funds	216,531	553,670	(562,336)	-	207,865
<i>Aggregate of funds</i>	<u>301,500</u>	<u>584,153</u>	<u>(672,341)</u>	<u>-</u>	<u>213,312</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

14 Funds continued

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2023
	General	Designated		
	£	£	£	£
Fixed assets	19,930	-	-	19,930
Stock	-	-	2,165	2,165
Debtors	9,396	-	-	9,396
Cash at bank and in hand	188,465	-	3,282	191,747
Current liabilities	(9,926)	-	-	(9,926)
	<u>207,865</u>	<u>-</u>	<u>5,447</u>	<u>213,312</u>

The **designated youth work** fund was created from a donation that came with a preference that did not amount to a restriction; this fund will be used to help further the charity's ministry amongst teenagers.

The restricted funds referred to above have the following purposes:

- a) **Hong Kong Welcome Programme:** this was created by a government grant received to help individuals arriving from Hong Kong settle in the United Kingdom.
- b) **Media equipment:** this was created by donations received to help pay for new audio visual equipment.
- c) **VCUKI: London and regions:** this was created from grants received to support the church's wider work in the London region.
- d) **Donated clothing and equipment:** this represents gifts of children's clothing and equipment for onward distribution to the local community.
- e) **Aslan project:** this was created from donations received to help to support a youth sports mission in South Africa that helps young people through training programmes.
- f) **Lighthouse:** this was created from donations received to help support a ministry that provides children's clothing and equipment to the local community.
- g) **Associate pastor:** this was created from donations received to help employ a new associate pastor.
- h) **Community fund:** this fund was created to help support the charity's work in the local community. The income received in the previous year was mainly given to help support projects in the local community through grant making. The income received this year has been mainly given to help support the charity's community outreach programmes, which aim to help with the current cost of living crisis.
- i) **Youth work:** this was created from donations received to help fund the church's work with young people.
- j) **Ukraine:** this was created from donations received to help those affected by the war in Ukraine.

15 Operating lease commitments

During the year the charity leased three properties namely 93 Stayton Road, the Dolphin Centre and residential property occupied by the charity's pastors. The minimum amounts payable in respect of these leases is as follows:

	2024	2023
	£	£
Payments falling due:		
Within one year	47,200	38,813
Between one and five years	54,375	73,125
	<u>101,575</u>	<u>111,938</u>

During the year the charity was charged £89,262 (2023: £89,573) for its leases.

16 Transactions with related parties

During the year the charity received donations totalling £56,682 (2023: £48,628) from related parties (which includes trustees, key management and anyone closely connected to them).

No expenses (2023: £nil) were paid to, or for, the trustees (except for the reimbursement of expenses incurred when acting as agent for the charity).

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

SUTTON VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 29 FEBRUARY 2024

	Note	2024				2023			
		Unrestricted funds		Restricted Funds	Total Funds	Unrestricted funds		Restricted Funds	Total Funds
		General	Designated	2024	2024	General	Designated	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	501,243	-	49,829	551,071	520,964	-	30,483	551,447
Charitable activities	4	38,522	-	-	38,522	31,701	-	-	31,701
Investments (interest on bank deposits)		898	-	-	898	269	-	-	269
Other income		1,665	-	-	1,665	736	-	-	736
Total income and endowments		542,328	-	49,829	592,156	553,670	-	30,483	584,153
EXPENDITURE ON:									
Charitable activities:	5	561,994	-	44,562	606,556	562,336	12,500	97,505	672,341
Total Expenditure		561,994	-	44,562	606,556	562,336	12,500	97,505	672,341
Net income/(expenditure)		(19,667)	-	5,267	(14,400)	(8,666)	(12,500)	(67,022)	(88,188)
Transfers between funds	14	1,000	-	(1,000)	-	-	-	-	-
Net movement in funds		(18,667)	-	4,267	(14,400)	(8,666)	(12,500)	(67,022)	(88,188)
Reconciliation of funds:									
Total funds brought forward		207,865	-	5,447	213,312	216,531	12,500	72,469	301,500
Total funds carried forward	14	189,198	-	9,714	198,912	207,865	-	5,447	213,312

SUTTON VINEYARD

England & Wales - Charity number 1061363

Accounts

Sutton Vineyard

Report and Accounts
Year ended 28 February 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2023
CHARITY INFORMATION

Trustees	Clare Hardie (resigned 16 May 2022) Thomas Miles Jonathan Page (resigned 18 September 2023) Aredi Pitsiaeli Merita Speed (resigned 6 March 2023) Samuel Worsley Sarah Worsley (appointed 16 May 2022) Elizabeth Arnold (appointed 5 June 2023)
Key Staff	Jason and Beverley Clark (Senior Pastors until November 2022) Steve Burnhope (Acting Senior Pastor from November 2022) Jonathan Dowdeswell (Operations and Business Manager) Hannah Miles (Assistant Pastor)
Governing Document	Constitution dated 6 March 2020, as amended 4 May 2020
Charity Registration Number	1061363
Principal Address	Sutton Vineyard Stayton House Stayton Road Sutton Surrey, SM1 2PS
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-Op Bank Lloyds Bank

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SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is to advance the Christian faith through (a) the organisation and provision of Christian worship (b) undertaking activities appropriate for a Church (c) the provision of facilities for Christian training and service (d) Christian evangelism and outreach and (e) providing assistance to the wider Christian church.

Aims

The church's mission is to invite people into their first and next encounter with God. This is achieved by undertaking the activities set out in the 'Activities and Achievements' section of this report.

We continue to encourage our members to invite our local community into the activities of the church.

To facilitate the church's mission, by the end of this period the church had 11 paid staff members, 4 full time and 7 part time. This equates to 7.3 full time equivalent staff including staff on parental leave and those on short term contracts. We continue to keep our staffing needs under review.

In planning the activities the trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Activities and Achievements

The activities undertaken during the year to achieve the church's mission and, related achievements, fall under the following broad headings:

Ministry

Following prior years which saw the need for the Church to respond to the Covid pandemic and move significant amounts of the Church's ministries online, we were able to return fully to host Sunday services in person in addition to continuing to stream services online. As has been experienced by all Churches, the events of Covid led to a large change in our regular members, but the attendance, giving and commitment has remained high.

The Church experienced significant change in July when the founders and the long serving seniors Pastors of 25 years tendered notice to take on a new opportunity extending God's kingdom. This was a significant event for the Church and one we took a number of steps to navigate. To help with the transition period Steve Burnhope was appointed as an interregnum pastor alongside Lyn Burnhope in an unpaid role. Both Steve and Lyn brought significant experience to the role including as a previous senior pastors of a large Vineyard Church, to help lead the Church and lead the process to appoint new long term senior pastor(s). Despite this significant change attendance, giving and commitment has remained high.

Our work with kids and youth remains a significant focus of the Church. Following changes made as a result of the Covid-19 Pandemic our kids and youth ministries have returned to a full offering of in person events. This has allowed and offered numerous activities to keep our youngest members connected. As with our regular adult members, we saw a significant change over the previous 12 months, in part driven by Covid restrictions which resulted in many joiners and leavers. However, we have been really encouraged by the regeneration of our kids and youth ministries. By the end of the period our children's ministry had regular attendance on Sundays of around 40 children. In addition to regular Sunday services we have returned to providing social events for both regular attenders of Sutton Vineyard Church and in the local community including the Light Party, Christmas parties and lego socials. Similarly, our youth has seen strong numbers having been able to host in person events throughout the period. This included 17 of our youth attending the Dream the Impossible Christian weekend away.

Small groups remain a vitally important aspect of our Church as smaller groups look to build relationships and share their faith lives together. They have continued to be a vital point of connection and support for people and a place for them to receive pastoral care, access to Christian formation experiences and connection with the broader mission and vision of the church. While the majority of our groups now meet in person, we have seen a mix in small groups meeting in person and remotely.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Community outreach

As we have taken steps to re-establish our in person ministries following the pandemic, we have continued to serve our community wherever possible. Our Lighthouse ministry remains a significant outreach supporting people in the community to provide children's clothes and equipment open every Thursday during school term time at our Dolphin centre.

In response to the cost of living crisis we have further extended our in-person outreach programmes including running "Warm Welcome" an open walk-in session on Mondays to offer refreshments and a warm, welcoming venue for any who would benefit from it. In addition, our previous outreaches including Alpha and CAP (Christians Against Poverty) courses have been run through the year.

As noted last year, Sutton has seen hundreds of Hong Kong families arrive under the British National Overseas Visa programme. As a Church we saw this as a significant challenge for those moving their lives to a new country and an opportunity to reach out to these individuals, to welcome them and to provide practical support to those moving into the area. Hannah Miles continued in her extended role to lead this outreach programme including heading up the organisation of the second Sutton Friendship Festival. The festival was a chance to celebrate Hong Kong culture and build integration between local residents and newly arrived Hongkongers, attended by over a 1000 people.

National and international mission

Our church not only works to meet needs and care for those locally but nationally and internationally. We continued to focus on the development of and support of our primary international mission partner Aslan, Hope in Sport in Cape Town, that cares for and meets needs for some of the most vulnerable children in that city.

The money needed to finance all these activities doesn't come from Vineyard churches' head office, or gifts from rich Christians, or trust funds. It will come, as it always has in the life of the church, from continuing support by our church family, and from those of you reading this report.

The impact of the church (being a body of believers) on the lives of individuals, in particular those living in the local community, has continued to grow and this is the yardstick that has been used to measure success. The previous years have seen significant change at Sutton Vineyard due to the Covid restrictions and the change in our senior pastors. Despite these changes, we have been encouraged by the continued level of engagement and regular attendance on Sundays. Despite a large turnover of members in our kids and youth ministries, we have also seen significant steps in re-growing these ministries as well and restarting our community outreaches as well as introducing new, much needed, services. These periods have had an impact on the regular giving received by the Church, our main form of income. Likewise, in taking steps to ensure we respond to these challenges, we have seen an increase in expenditure, particularly in staff costs as we have looked to ensure we are well placed for the transition period and have therefore used some of our reserves (which was budgeted). Despite this the Church remains in a healthy financial position with strong reserves but retains the aim of growing regular giving to meet the existing deficit in giving compared to expenses incurred

Grant Making

There are a large number of worthwhile local, national and international initiatives that the church cannot undertake directly. The trustees, in conjunction with the church's senior leaders, have identified several projects that they believe the church should support and during the year the church made grants of £89,400 (2022: £86,864) to these projects in furtherance of its charitable objectives. Further information about these grants is given in the notes to the accounts.

Volunteers

Most of the church's activities are undertaken by volunteers who generously donate their time and skills. It is not practical to place a value on these services and, in this respect, no amounts have been included in the Statement of Financial Activities.

Staff Remuneration

Staff salaries are reviewed each year taking into account relevant data on average salary increases in similar industries and careers, the change in the cost of living in the Sutton area and the current financial situation of SVC. Trustees alone make the decision about staff remuneration.

Relationships With Other Organisations

We look to VCUKI to facilitate the sharing of best practice between Vineyard churches.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Structure, Governance and Management

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are given induction training by existing Trustees, making use of Charity Commission resources, Stewardship guides and internal policy and procedure documents. Regular refresher training is strongly encouraged.

The trustees delegate responsibility for the day-to-day running of the charity's activities to key management personnel. An annual budget is approved by Trustees each year, with non-regular items outside of budgeted amounts that exceed £250 requiring additional trustee approval.

Financial review

During the year income decreased by £62,896 to £584,153 and expenditure increased by £80,431 to £672,341. As a result the charity has reported a deficit of £88,188 (2022: a surplus of £55,139). The charity's net assets have decreased by £88,188 to £213,312; net assets comprise tangible fixed assets of £19,930 and net current assets of £193,382. Net current assets (which is a measure of liquidity) decreased by £93,949 to £193,382; at the year end net current assets included cash of £191,747 of which £188,465 is unrestricted.

This year's decrease in income (which was £63,000) is due to a variety of factors. After a substantial increase last year, income from irregular ad hoc donations fell back by £47,000 this year. Government grant income fell by £41,000; in the previous year the charity received a one off grant of £30,000 from the Hong Kong Welcome Programme but not all of this could be used and £11,000 was repaid this year. These decreases in income were offset by an increase of £14,000 in facilities lettings income and an increase of £11,000 from income received from other sources (principally regular donations and gift aid). The charity is very grateful for the tremendous generosity demonstrated by its supporters.

This year's increase in expenditure (which was £80,000) arose for the following reasons. Staff costs increased by £49,000 due to changes in staffing including the appointment of a new acting senior minister. The cost of Sunday services increased by £18,000 due to higher venue hire costs because the charity was able to meet physically for the whole year (last year 9 months) and this year there was also some expenditure on our 25th anniversary celebration. Community outreach costs increased by £12,000, which was mainly due to the work the charity did with the Hong Kong community (which this year was funded from the government grant received from the Hong Kong Welcome Programme). Overall, there was a net increase of £1,000 in other costs.

Reserves policy

During the year free reserves (being the charity's unrestricted, undesignated, net current assets) decreased by £14,427, to £187,935. The target for free reserves set by the trustees is £100,000, which, they believe, would be sufficient to allow the charity to (a) continue to operate should budgeted income, or expenditure, vary unexpectedly, (b) go a considerable way towards covering the costs of winding up the charity in the unlikely event that it decides to stop operating and / or to (c) respond to new opportunities to advance the kingdom of God as they arise. The trustees note that the reserves held at the year end exceed the target set and have budgeted to use some of these reserves in the next financial period.

Risks and Uncertainties

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. The trustees and key management meet regularly to identify risks and then take action to mitigate these risks as far as practically possible. The principal risk faced by the charity is that income (which is almost entirely voluntary) and / or expenditure may vary unexpectedly. To mitigate this risk the charity has accumulated free reserves (see the above reserve policy) and the trustees monitor current levels of income and expenditure so that measures can be taken to address any adverse variances before the charity's free reserves are exhausted.

Plans for the future

Looking ahead the church's principle goals are as follows:

1. To appoint replacement, permanent senior pastor(s)
2. To grow regular giving to eliminate the operational deficit
3. To develop our relationship with our partner mission of ASLAN
4. To grow our Children's ministry around the Orange Philosophy of integration between home and the church for Christian education and formation
5. To continue to invite and facilitate members into active participation of the mission of the church, by serving, giving, praying and belonging to a small group
6. To continue to support our wider church movement locally, nationally and internationally
7. To continue to call and empower our members to invite people into engagement and participation of the experiences and activities of our church.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Responsibilities of trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Sam Worsley

Sam Worsley - trustee

Date: 10 December 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SUTTON VINEYARD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 28 February 2023 on pages 7 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ajay Rajani

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 18 December 2023

SUTTON VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	520,964	30,483	551,447	629,437
Charitable activities	4	31,701	-	31,701	17,028
Investments (interest on bank deposits)		269	-	269	-
Other income		736	-	736	583
Total income and endowments		553,670	30,483	584,153	647,048
EXPENDITURE ON:					
Charitable activities:	5	574,836	97,505	672,341	591,910
Total expenditure		574,836	97,505	672,341	591,910
Net income/(expenditure)		(21,166)	(67,022)	(88,188)	55,139
Transfers between funds	14	-	-	-	-
Net movement in funds		(21,166)	(67,022)	(88,188)	55,139
Reconciliation of funds:					
Total funds brought forward		229,031	72,469	301,500	246,361
Total funds carried forward	14	207,865	5,447	213,312	301,500

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

All income and expenditure derive from continuing operations.

The notes on pages 10 to 18 form part of these accounts.

SUTTON VINEYARD
BALANCE SHEET
AS AT 28 FEBRUARY 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	7	<u>19,930</u>	<u>-</u>	<u>19,930</u>	<u>14,169</u>
CURRENT ASSETS					
Stock	8	-	2,165	2,165	1,967
Debtors	9	9,396	-	9,396	14,313
Cash at bank and in hand	10	<u>188,465</u>	<u>3,282</u>	<u>191,747</u>	<u>281,886</u>
		197,861	5,447	203,308	298,166
CREDITORS: Amounts falling due within one year	11	<u>9,926</u>	<u>-</u>	<u>9,926</u>	<u>10,835</u>
Net current assets / (liabilities)		<u>187,935</u>	<u>5,447</u>	<u>193,382</u>	<u>287,331</u>
TOTAL NET ASSETS		<u>207,865</u>	<u>5,447</u>	<u>213,312</u>	<u>301,500</u>
FUND BALANCES	14				
Unrestricted Funds					
General funds		207,865	-	207,865	216,531
Designated funds		-	-	-	12,500
Restricted Funds		<u>-</u>	<u>5,447</u>	<u>5,447</u>	<u>72,469</u>
		<u>207,865</u>	<u>5,447</u>	<u>213,312</u>	<u>301,500</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Sam Worsley

Date: 10 December 2023

Sam Worsley - trustee

Charity number: 1061363

The notes on pages 10 to 18 form part of these accounts.

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2023
CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	<u>(74,713)</u>	<u>69,207</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		(15,426)	
Net cash provided by/(used in) investing activities		<u>(15,426)</u>	<u>-</u>
Change in cash and equivalents in the reporting period		<u>(90,140)</u>	<u>69,207</u>
Cash and equivalents at the beginning of the year	B	<u>281,886</u>	<u>212,679</u>
Cash and cash equivalents at the end of the year	B	<u>191,747</u>	<u>281,886</u>

An Analysis of Changes in Net Debt has not been presented because the charity does not have any borrowings.

Note A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(88,188)	55,139
Adjustments for:		
Depreciation charges and provisions for impairment	9,665	22,089
(Increase)/decrease in stocks	(199)	546
(Increase)/decrease in debtors	4,917	(5,173)
Increase/(decrease) in creditors	(909)	(3,393)
Net cash provided by (used in) operating activities	<u>(74,713)</u>	<u>69,207</u>

Note B: Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank with immediate access	191,694	281,831
Petty cash	53	55
Total cash and cash equivalents	<u>191,747</u>	<u>281,886</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock.

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

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

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

2 Accounting Policies continuing

c) Expenditure continued

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

d) Fund accounting

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. The following rates of depreciation are charged:

Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	generally 50% on cost in first year then 25% on cost in second and third years; if more enduring, straight-line over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

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

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

Receipts of lease incentives are spread on a straight-line basis over the term of the lease; at the balance sheet date the amount of the incentive to be allocated to future accounting periods is carried forward as deferred income.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Critical accounting estimates and areas of judgement

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Regular income from donors	368,514	-	368,514	362,321
Irregular income from donors	70,166	33,676	103,842	150,475
Gift aid tax refunds	82,284	4,050	86,334	81,448
Clothing and equipment donated for distribution	-	3,444	3,444	5,071
Government grants:				
Hong Kong Welcome Programme*	-	(10,687)	(10,687)	30,000
Job Retention Scheme	-	-	-	122
	<u>520,964</u>	<u>30,483</u>	<u>551,447</u>	<u>629,437</u>

* The grant received in the previous year from the Government's Hong Kong Welcome Programme specified how and when this grant could be used and the charity found that it was not able to use the whole grant; the charity was obliged to return portion of the grant that could not be spent.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Conferences, events and mission trips	-	-	-	292
Community outreach programs	1,232	-	1,232	629
Letting of facilities	30,469	-	30,469	16,107
	<u>31,701</u>	<u>-</u>	<u>31,701</u>	<u>17,028</u>

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a Costs incurred directly on specific activities				
<i>Staff costs</i>				
Staff payroll costs including pension contributions	252,799	35,079	287,878	232,443
Accommodation for pastors	29,079	-	29,079	31,038
Travel and subsistence	1,315	-	1,315	1,924
Staff insurance schemes	7,904	-	7,904	6,091
Staff training and study	2,447	-	2,447	7,516
Other volunteer and staff costs	8,100	-	8,100	8,354
	<u>301,644</u>	<u>35,079</u>	<u>336,723</u>	<u>287,366</u>
<i>Church ministry</i>				
Training including attending conferences	5,914	-	5,914	6,208
Leadership and ministry development	5,062	1,128	6,190	8,140
Newcomers and pastoral care	1,158	-	1,158	1,536
Worship	677	-	677	1,016
Prayer	1,232	-	1,232	20
Youth/Kids group and events	12,240	119	12,359	10,168
	<u>26,283</u>	<u>1,247</u>	<u>27,530</u>	<u>27,088</u>
<i>Sunday services</i>				
Hall hire	25,895	-	25,895	18,696
Equipment	5,845	262	6,107	3,997
Hospitality	4,284	-	4,284	2,779
Teams and service materials	2,050	-	2,050	1,167
25th anniversary celebration	6,700	-	6,700	-
	<u>44,774</u>	<u>262</u>	<u>45,036</u>	<u>26,639</u>
<i>Community outreach</i>				
Operating costs for Dolphin Centre	31,832	-	31,832	30,718
Hong Kong Friendship Festival	-	-	-	5,431
Hong Kong Welcome Programme including staff costs	-	19,002	19,002	311
Other outreach projects	7,144	770	7,914	8,164
Donated goods distributed	-	3,246	3,246	5,617
	<u>38,976</u>	<u>23,018</u>	<u>61,994</u>	<u>50,241</u>
<i>Mission</i>				
Grants payable (see note 5c below for further information)	53,675	37,899	91,574	86,864
	<u>465,352</u>	<u>97,505</u>	<u>562,856</u>	<u>478,198</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

5 Charitable expenditure continued

b Costs incurred on support & administration

<i>Establishment costs</i>				
Rent and rates	45,090	-	45,090	45,535
Cleaning, communications and utilities	10,751	-	10,751	9,680
Property maintenance	2,611	-	2,611	1,718
	<u>58,452</u>	<u>-</u>	<u>58,452</u>	<u>56,933</u>
<i>Other operating expenses</i>				
Equipment expenses	9,576	-	9,576	3,689
Professional fees	6,948	-	6,948	5,158
Office supplies	2,754	-	2,754	1,750
Insurance	5,072	-	5,072	4,707
Marketing	1,812	-	1,812	1,800
IT, software subscriptions and website expenses	11,605	-	11,605	13,986
Depreciation	9,665	-	9,665	22,089
	<u>47,432</u>	<u>-</u>	<u>47,432</u>	<u>53,179</u>
<i>Governance costs</i>				
Independent examiner's fee for preparing and examining the accounts	3,600	-	3,600	3,600
	<u>109,484</u>	<u>-</u>	<u>109,484</u>	<u>113,712</u>
Total expenditure	<u>574,836</u>	<u>97,505</u>	<u>672,341</u>	<u>591,910</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £2,298 (2022: £1,290) to Stewardship for payroll bureau services, reporting to a grant provider, consultancy services and other resources.

5c Information about the grants payable by the charity

	Institutions £	Individuals £	2023 £
UK and overseas mission	69,347	232	69,579
Community projects	20,118	-	20,118
Relief of poverty and hardship	1,277	600	1,877
	<u>90,742</u>	<u>832</u>	<u>91,574</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
UK and overseas mission	80,137	-	80,137
Community projects	6,727	-	6,727
	<u>86,864</u>	<u>-</u>	<u>86,864</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
Vineyard Churches UK & Ireland		
to support their general work	27,174	27,500
to support their work in Ukraine	5,420	-
Asian Hope In Sport	35,508	50,737
Sutton Schoolwork	5,500	1,700
Sutton Community Works	11,500	1,700
Home for Good	1,200	1,200
Kintsugi Hope Church	745	1,200
Grants to institutions for less than £1,000 each	3,695	2,827
	<u>90,742</u>	<u>86,864</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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

	2023	2022
	£	£
Gross wages and salaries	255,119	202,357
Social security	19,216	14,030
Pension costs	16,046	16,056
Other employment benefits	7,904	6,091
	<u>298,284</u>	<u>238,534</u>

The average monthly number of employees during the year was 11 (2022: 10). Most of the charity's activities are carried out by volunteers.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £179,612 (2022: £165,394). No staff received salaries at a rate of more than £60,000 per annum. No trustees received employment benefits in either the current or preceding year.

In addition the charity incurred expenditure totalling £24,669 (2022: £31,038) in respect of the customary provision of accommodation to Jason and Beverley Clark, who were the church's senior leaders, so that they could better perform their duties.

7 Tangible fixed assets

	Leasehold Improvements £	Computer Equipment £	Other Equipment £	Total 2023 £
Cost				
At 1 March 2022	69,000	12,668	22,774	104,442
Additions	-	-	15,426	15,426
At 28 February 2023	<u>69,000</u>	<u>12,668</u>	<u>38,200</u>	<u>119,868</u>
Accumulated depreciation				
At 1 March 2022	64,688	11,173	14,412	90,273
Charge for the year	4,312	1,495	3,858	9,665
At 28 February 2023	<u>69,000</u>	<u>12,668</u>	<u>18,270</u>	<u>99,938</u>
Net book value				
At 28 February 2023	<u>-</u>	<u>-</u>	<u>19,930</u>	<u>19,930</u>
At 29 February 2022	<u>4,312</u>	<u>1,495</u>	<u>8,362</u>	<u>14,169</u>

8 Stock

	2023	2022
	£	£
Donated goods held for distribution to beneficiaries	<u>2,165</u>	<u>1,967</u>

9 Debtors

	2023	2022
	£	£
Gift aid receivable	2,480	6,200
Prepayments and other debtors	6,916	8,113
	<u>9,396</u>	<u>14,313</u>

10 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	191,694	281,831
Petty cash	53	55
	<u>191,747</u>	<u>281,886</u>

11 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	125	-
Accruals	5,189	4,647
Deferred income	2,438	6,188
Grant obligations	2,174	-
	<u>9,926</u>	<u>10,835</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

12 Deferred income

Deferred income comprises the following:

	2023 £	2022 £
In respect of rent free period		
Balance at the beginning of the reporting period	6,188	9,938
Amount released to income	<u>(3,750)</u>	<u>(3,750)</u>
Balance at the end of the reporting period	<u>2,438</u>	<u>6,188</u>
The income deferred at the period end will be released to income over the following periods:		
Within one year	2,438	3,750
After one year	<u>-</u>	<u>2,438</u>
	<u>2,438</u>	<u>6,188</u>

Deferred income arises from rent free periods granted in respect of the charity's lease for Stayton House. For accounting purposes the benefit of the rent free period is spread over the term of the lease; this liability does not represent an amount due to a third party.

13 Pension commitments

During the year employer's pension contributions totalling £16,046 (2022: £16,056) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

14 Funds

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
Restricted funds					
Hong Kong Welcome Programme	29,689	(10,687)	(19,002)	-	-
Media Equipment	262	-	(262)	-	-
VCUKI: London and regions	1,128	-	(1,128)	-	-
Donated clothing and equipment	1,967	3,444	(3,246)	-	2,165
Aslan project	1,550	22,266	(22,416)	-	1,400
Lighthouse	731	40	(771)	-	-
Associate pastor	35,079	-	(35,079)	-	-
Community	63	10,000	(10,063)	-	-
Youth work	2,000	-	(118)	-	1,882
Ukraine	-	5,420	(5,420)	-	-
	<u>72,469</u>	<u>30,483</u>	<u>(97,505)</u>	<u>-</u>	<u>5,447</u>
Unrestricted funds					
Designated funds:					
Youth work	12,500	-	(12,500)	-	-
General funds	216,531	553,670	(562,336)	-	207,865
	<u>301,500</u>	<u>584,153</u>	<u>(672,341)</u>	<u>-</u>	<u>213,312</u>
Aggregate of funds					
	<u>301,500</u>	<u>584,153</u>	<u>(672,341)</u>	<u>-</u>	<u>213,312</u>

Analysis of net assets by fund

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

	<u>Unrestricted funds</u>		<u>Restricted funds</u>	<u>2023</u>
	General £	Designated £	£	£
Fixed assets	19,930	-	-	19,930
Stock	-	-	2,165	2,165
Debtors	9,396	-	-	9,396
Cash at bank and in hand	188,465	-	3,282	191,747
Current liabilities	(9,926)	-	-	(9,926)
	<u>207,865</u>	<u>-</u>	<u>5,447</u>	<u>213,312</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

14 Funds continued

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Restricted funds					
Hong Kong Welcome Programme	-	30,000	(311)	-	29,689
Hong Kong Friendship Festival	-	700	(700)	-	-
Media Equipment	-	1,000	(738)	-	262
VCUKI: London and regions	1,128	-	-	-	1,128
Donated clothing and equipment	2,512	5,071	(5,617)	-	1,967
Aslan project	-	39,195	(37,645)	-	1,550
Lighthouse	1,250	-	(519)	-	731
Associate pastor	35,079	-	-	-	35,079
Community	63	-	-	-	63
Youth work	2,000	-	-	-	2,000
	<u>42,032</u>	<u>75,966</u>	<u>(45,530)</u>	<u>-</u>	<u>72,469</u>
Unrestricted funds					
Designated funds:					
Youth work	12,500	-	-	-	12,500
General funds	191,829	571,082	(546,380)	-	216,531
	<u>246,361</u>	<u>647,048</u>	<u>(591,910)</u>	<u>-</u>	<u>301,500</u>

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2022
	General	Designated		
	£	£	£	£
Fixed assets	14,169	-	-	14,169
Stock	-	-	1,967	1,967
Debtors	14,313	-	-	14,313
Cash at bank and in hand	198,884	12,500	70,502	281,886
Current liabilities	(10,835)	-	-	(10,835)
	<u>216,531</u>	<u>12,500</u>	<u>72,469</u>	<u>301,500</u>

The **designated youth work** fund was created from a donation that came with a preference that did not amount to a restriction; this fund will be used to help further the charity's ministry amongst teenagers.

The restricted funds referred to above have the following purposes:

Hong Kong Welcome Programme - was created by a government grant received to help individuals arriving from Hong Kong settle in the United Kingdom.

Hong Kong Friendship Festival - was created by donations received to help fund a festival welcoming individuals arriving from Hong Kong.

Media equipment - was created by donations received to help pay for new audio visual equipment.

VCUKI: London and regions - was created from grants received to support the church's wider work in the London region.

Donated clothing and equipment - represents gifts of children's clothing and equipment for onward distribution to the local community.

Aslan project - to support a youth sports mission in South Africa that helps young people through training programmes.

Lighthouse - to support a ministry that provides children's clothing and equipment to the local community.

Associate pastor - was created from donations received to help employ a new associate pastor.

Community - was created from donations received to, primarily, help support a local women's centre.

Youth work - was created from donations received to help fund the church's work with young people.

Ukraine - was created from donations received to help those affected by the war in Ukraine.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

15 Operating lease commitments

During the year the charity leased four properties namely 93 Stayton Road, the Dolphin Centre and two residential properties occupied by the charity's pastors. The minimum amounts payable in respect of these leases is as follows:

	2023 £	2022 £
Payments falling due:		
Within one year	38,813	73,550
Between one and five years	73,125	106,313
After five years	-	5,625
	<u>111,938</u>	<u>185,488</u>

During the year the charity was charged £89,573 (2022: £91,705) for its leases.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £48,628 (2022: £47,937) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) Jason and Beverley Clark (who were the church's senior leaders and members of key management) received rent of £21,413 (2022: £26,220) from the charity for a property owned and occupied by those individuals.

No expenses (2022: £nil) were paid to, or for, the trustees (except for the reimbursement of expenses incurred when acting as agent for the charity).

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

SUTTON VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Note	2023				2022			
		Unrestricted funds		Restricted Funds	Total Funds	Unrestricted funds		Restricted Funds	Total Funds
		General	Designated	2023	2023	General	Designated	2022	2022
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	520,964	-	30,483	551,447	553,471	-	75,966	629,437
Charitable activities	4	31,701	-	-	31,701	17,028	-	-	17,028
Investments (interest on bank deposits)		269	-	-	269	-	-	-	-
Other income		736	-	-	736	583	-	-	583
Total income and endowments		553,670	-	30,483	584,153	571,082	-	75,966	647,048
EXPENDITURE ON:									
Charitable activities:	5	562,336	12,500	97,505	672,341	546,380	-	45,530	591,910
Total Expenditure		562,336	12,500	97,505	672,341	546,380	-	45,530	591,910
Net income/(expenditure)		(8,666)	(12,500)	(67,022)	(88,188)	24,702	-	30,437	55,139
Transfers between funds	14	-	-	-	-	-	-	-	-
Net movement in funds		(8,666)	(12,500)	(67,022)	(88,188)	24,702	-	30,437	55,139
Reconciliation of funds:									
Total funds brought forward		216,531	12,500	72,469	301,500	191,829	12,500	42,032	246,361
Total funds carried forward	14	207,865	-	5,447	213,312	216,531	12,500	72,469	301,500

SUTTON VINEYARD

England & Wales - Charity number 1061363

Accounts

Sutton Vineyard

Report and Accounts

Year ended 28 February 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2022
CHARITY INFORMATION

Trustees	Jonathan Bochenski (resigned 6 August 2021) Clare Hardie (resigned 16 May 2022) Claire Miles (resigned 15 March 2021) Thomas Miles Amy Page (resigned 19 July 2021) Jonathan Page Aredi Pitsiaeli Merita Speed (appointed 21 February 2022) Keith Sunderland (appointed 24 May 2021) (resigned 20 September 2021) Samuel Worsley (appointed 19 June 2021) Sarah Worsley (appointed 16 May 2022)
Key Staff	Jason and Beverley Clark (Senior Pastors) Jonathan Dowdeswell (Operations and Business Manager) Benjamin Webb (Youth and Community Development Pastor) Hannah Miles (Children and Families Pastor)
Governing Document	Constitution dated 6 March 2020, as amended 4 May 2020
Charity Registration Number	1061363
Principal Address	Sutton Vineyard Stayton House Stayton Road Sutton Surrey, SM1 2PS
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-Op Bank Lloyds Bank

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SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees have pleasure in submitting the Report and Accounts for the year.

Statutory information about the charity

The charity was a charitable company limited by guarantee (company registered number 03319200) until 6 March 2020. On 6 March 2020 the charity converted to a charitable incorporated organisation. The charity is no longer registered with Companies House but retains its registered charity number (which is 1061363). The charity was governed by a Memorandum and Articles of Association until 6 March 2020 when it was then replaced by a new Constitution.

Objects of the charity

The object of the charity is to advance the Christian faith through (a) the organisation and provision of Christian worship (b) undertaking activities appropriate for a Church (c) the provision of facilities for Christian training and service (d) Christian evangelism and outreach and (e) providing assistance to the wider Christian church.

Aims

The church's mission is to invite people into their first and next encounter with God. This is achieved by undertaking the activities set out in the 'Activities and Achievements' section of this report.

We continue to encourage our members to invite our local community into the activities of the church.

To facilitate the church's mission, by the end of this period the church had 10 paid staff members, 4 full time and 6 part time. This equates to 7.15 full time equivalent staff. We continue to keep our staffing needs under review.

In planning the activities the trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Activities and Achievements

The activities undertaken during the year to achieve the church's mission and, related achievements, fall under the following broad headings:

Ministry

As a result of the Covid pandemic, at the start of the year, the vast majority of Sunday services were continuing to take place online. As a result of the government restrictions we quickly adapted to live streaming services from our rented premises at Stayton House. This was a challenge for all involved, but we were encouraged by the engagement of people from many different locations in our online services. From June 2021 we recommenced services in person from our premises at Overton Grange. This was the first major step in our approach of "re-planting" the Church encouraging members to re-engage in person, while services have continued to be streamed simultaneously. As has been experienced by all Churches, the events of Covid have led to a large change in our regular members but the attendance, giving and commitment has remained high.

Our work with kids and youth over the year has also had to adapt to the changing environment. We have held events in person when allowed and offered numerous online activities to keep people connected. As with our regular adult members, we have seen change over the last 12 months, in part driven by Covid restrictions which has resulted in a many joiners and leavers. This has similarly been the case for our kids and youth work.

Small groups remain a vitally important aspect of our Church as smaller groups look to build relationships and share their faith lives together. They have continued to be a vital point of connection and support for people and a place for them to receive pastoral care, access to Christian formation experiences and connection with the broader mission and vision of the church. Our senior pastor Bev Clark continues in the role of Connections Pastor, researching and developing how our church might better integrate new people, and engage them with care, discipleship and opportunities to serve, within our vision and mission. As we have moved out of the pandemic and restrictions have been lifted, we have seen a mix in small groups meeting in person and remotely.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Community outreach

Our activities in this area were severely hit by covid restrictions. We continued to serve our community wherever possible, for example we supported a local women's refuge and continued our Lighthouse ministry to provide children's clothes and equipment whenever restrictions allowed. As restrictions have lifted we have recommenced our in person outreach programmes including running an Alpha course in September 2021. In addition, over the last year, hundreds of Hong Kong families have arrived in Sutton under the British National Overseas Visa programme. As a Church we saw this as a significant challenge for those moving their lives to a new country and an opportunity to reach out to these individuals, to welcome them and to provide practical support to those moving into the area. Hannah Miles in her extended role helped lead this outreach programme including heading up the organisation of the first Sutton Friendship Festival. The festival was a chance to celebrate Hong Kong culture and build integration between local residents and newly arrived Hongkongers, attended by over a 1000 people.

National and international mission

Our church not only works to meet needs and care for those locally but nationally and internationally. We continued to focus on the development of and support of our primary international mission partner Aslan, Hope in Sport in Cape Town, that cares for and meets needs for some of the most vulnerable children in that city.

Internationally Jason Clark serves as a board member of the Vineyard Institute, helping lead a review of the training and education of our pastors and leaders around the world. The time spent in this area extends our church's mission into contact and support for hundreds of other churches and pastors, locally, nationally and internationally.

The money needed to finance all these activities doesn't come from Vineyard churches' head office, or gifts from rich Christians, or trust funds. It will come, as it always has in the life of the church, from continuing support by our church family, and from those of you reading this report.

The impact of the church (being a body of believers) on the lives of individuals, in particular those living in the local community, has continued to grow and this is the yardstick that has been used to measure success. Due to the Covid restrictions we had to completely change and adapt to what Church looked like and sharing our faith with others. As has been experienced by all Churches and places of worship, this has been a time of uncertainty and many have seen significant changes in regular attendance. We have been encouraged by the continued level of engagement, regular attendance (both online and in person when allowed) and the healthy financial position the Church remains in. As the church has sought to achieve its mission, we have looked to "re-plant" and grow our numbers. As we began to meet in person from June 2021, the number of people participating in small groups and serving in various capacities has grown.

Grant Making

There are a large number of worthwhile local, national and international initiatives that the church cannot undertake directly. The trustees, in conjunction with the church's senior leaders, have identified several projects that they believe the church should support and during the year the church made grants of £86,864 (2021: £74,924) to these projects in furtherance of its charitable objectives. Further information about these grants is given in the notes to the accounts.

Volunteers

Most of the church's activities are undertaken by volunteers who generously donate their time and skills. It is not practical to place a value on these services and, in this respect, no amounts have been included in the Statement of Financial Activities.

Staff Remuneration

Staff salaries are reviewed each year taking into account relevant data on average salary increases in similar industries and careers, the change in the cost of living in the Sutton area and the current financial situation of SVC. Trustees alone make the decision about staff remuneration.

Relationships With Other Organisations

We look to VCUKI to facilitate the sharing of best practice between Vineyard churches.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Structure, Governance and Management

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are given induction training by existing Trustees, making use of Charity Commission resources, Stewardship guides and internal policy and procedure documents. Regular refresher training is strongly encouraged.

The trustees delegate responsibility for the day-to-day running of the charity's activities to key management personnel. An annual budget is approved by Trustees each year, with non-regular items outside of budgeted amounts that exceed £250 requiring additional trustee approval.

Financial review

During the year income increased by £5,889 to £647,048 and expenditure increased by £66,309 to £591,910. As a result the charity has reported a surplus of £55,139 (2021: £115,558) and the charity's net assets have increased by this amount, to £301,500. Net current assets increased by £77,228 to £287,331; this includes cash of £281,886 of which £211,384 is unrestricted.

This year's increase in income is due to a variety of factors. Income from government grants increased by £17,000, which was largely due to a grant for £30,000 from the Hong Kong Welcome Programme. And income from letting the charity's facilities increased by £12,000. These increases were offset by a reduction of £22,000 in the amount of gift aid receivable by the charity because a greater portion of this year's income did not qualify for gift aid.

As pandemic restrictions eased, the charity could begin to meet in person again and expenditure on most of the charity's activities increased. Expenditure on various church ministries increased by £25,000, expenditure on Sunday services increased by £17,000 (largely hall hire), staff costs increased by £16,000 and an additional £12,000 was spent on grant making (principally to Aslan Hope in Sport). This was offset by a reduction of £4,000 in the amount spent on support and administration.

Reserves policy

During the year free reserves (being the charity's unrestricted, undesignated, net current assets) increased by £46,791, to £202,362. The target for free reserves set by the trustees is £100,000, which, they believe, would be sufficient to allow the charity to (a) continue to operate should budgeted income, or expenditure, vary unexpectedly, (b) go a considerable way towards covering the costs of winding up the charity in the unlikely event that it decides to stop operating and / or to (c) respond to new opportunities to advance the kingdom of God as they arise. The trustees note that the reserves held at the year end exceed the target set and have budgeted to use some of these reserves in the next financial period.

Risks and Uncertainties

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. The trustees and key management meet regularly to identify risks and then take action to mitigate these risks as far as practically possible. The principal risk faced by the charity is that income (which is almost entirely voluntary) and / or expenditure may vary unexpectedly. To mitigate this risk the charity has accumulated free reserves (see the above reserve policy) and the trustees monitor current levels of income and expenditure so that measures can be taken to address any adverse variances before the charity's free reserves are exhausted.

Plans for the future

Looking ahead the church's principle goals are as follows:

1. To continue in our "re-plant" of the church as we readjust to in person meetings following covid restrictions.
2. To recruit a replacement youth pastor.
3. To develop our relationship with our partner mission of ASLAN
4. To grow our Children's ministry around the Orange Philosophy of integration between home and the church for Christian education and formation
5. To continue to invite and facilitate members into active participation of the mission of the church, by serving, giving, praying and belonging to a small group
6. To continue to support our wider church movement locally, nationally and internationally
7. To consider our future staffing needs and whether to employ an associate pastor.
8. To continue to call and empower our members to invite people into engagement and participation of the experiences and activities of our church.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Responsibilities of trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Jonathan Page

Jonathan Page - trustee

Date: 21 December 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SUTTON VINEYARD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 28 February 2022 on pages 7 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ajay Rajani

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 22 December 2022

SUTTON VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	553,471	75,966	629,437	637,503
Charitable activities	4	17,028	-	17,028	3,656
Other income		583	-	583	-
Total income and endowments		571,082	75,966	647,048	641,159
EXPENDITURE ON:					
Charitable activities:	5	546,380	45,530	591,910	525,601
Total expenditure		546,380	45,530	591,910	525,601
Net income/(expenditure)		24,702	30,437	55,139	115,558
Transfers between funds	14	-	-	-	-
Net movement in funds		24,702	30,437	55,139	115,558
Reconciliation of funds:					
Total funds brought forward		204,329	42,032	246,361	130,803
Total funds carried forward	14	229,031	72,469	301,500	246,361

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

All income and expenditure derive from continuing operations.

The notes on pages 10 to 17 form part of these accounts.

SUTTON VINEYARD
BALANCE SHEET
AS AT 28 FEBRUARY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	7	<u>14,169</u>	<u>-</u>	<u>14,169</u>	<u>36,258</u>
CURRENT ASSETS					
Stock	8	-	1,967	1,967	2,512
Debtors	9	14,313	-	14,313	9,140
Cash at bank and in hand	10	<u>211,384</u>	<u>70,502</u>	<u>281,886</u>	<u>212,679</u>
		225,697	72,469	298,166	224,331
CREDITORS: Amounts falling due within one year	11	<u>10,835</u>	<u>-</u>	<u>10,835</u>	<u>14,228</u>
Net current assets / (liabilities)		<u>214,862</u>	<u>72,469</u>	<u>287,331</u>	<u>210,103</u>
TOTAL NET ASSETS		<u>229,031</u>	<u>72,469</u>	<u>301,500</u>	<u>246,361</u>
FUND BALANCES	14				
Unrestricted Funds					
General funds		216,531	-	216,531	191,829
Designated funds		12,500	-	12,500	12,500
Restricted Funds		<u>-</u>	<u>72,469</u>	<u>72,469</u>	<u>42,032</u>
		<u>229,031</u>	<u>72,469</u>	<u>301,500</u>	<u>246,361</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Jonathan Page

Jonathan Page - trustee

Date: 21 December 2022

Charity number: 1061363

The notes on pages 10 to 17 form part of these accounts.

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2022
CASH FLOW STATEMENT

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	<u>69,207</u>	<u>140,323</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>-</u>	<u>(5,975)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(5,975)</u>
Change in cash and equivalents in the reporting period		<u>69,207</u>	<u>134,348</u>
Cash and equivalents at the beginning of the year	B	<u>212,679</u>	<u>78,331</u>
Cash and cash equivalents at the end of the year	B	<u>281,886</u>	<u>212,679</u>

An Analysis of Changes in Net Debt has not been presented because the charity does not have any borrowings.

Note A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	55,139	115,558
Adjustments for:		
Depreciation charges and provisions for impairment	22,089	23,579
(Increase)/decrease in stocks	546	(80)
(Increase)/decrease in debtors	(5,173)	5,599
Increase/(decrease) in creditors	(3,393)	(4,333)
Net cash provided by (used in) operating activities	<u>69,207</u>	<u>140,323</u>

Note B: Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank with immediate access	281,831	212,655
Petty cash	55	24
Total cash and cash equivalents	<u>281,886</u>	<u>212,679</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Statutory Information

Until 6 March 2020 the charity was a charitable company limited by guarantee incorporated in the United Kingdom (company registration number 03319200). On 6 March 2020 the charitable company converted to a charitable incorporated organisation. On conversion the charity adopted a Constitution, which is the charity's new governing document. The charity's registered number and principal office address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock.

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

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

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

2 Accounting Policies continuing

c) Expenditure continued

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

d) Fund accounting

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. The following rates of depreciation are charged:

Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	generally 50% on cost in first year then 25% on cost in second and third years; if more enduring, straight-line over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

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

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

Receipts of lease incentives are spread on a straight-line basis over the term of the lease; at the balance sheet date the amount of the incentive to be allocated to future accounting periods is carried forward as deferred income.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Critical accounting estimates and areas of judgement

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

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Regular income from donors	362,321	-	362,321	397,243
Irregular income from donors	112,617	37,858	150,475	118,849
Gift aid tax refunds	78,411	3,037	81,448	103,401
Clothing and equipment donated for distribution	-	5,071	5,071	5,304
Government grants:				
Hong Kong Welcome Programme		30,000	30,000	-
Job Retention Scheme	122	-	122	2,706
Business rates	-	-	-	10,000
	<u>553,471</u>	<u>75,966</u>	<u>629,437</u>	<u>637,503</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Conferences, events and mission trips	292	-	292	-
Community outreach programs	629	-	629	120
Letting of facilities	16,107	-	16,107	3,536
	<u>17,028</u>	<u>-</u>	<u>17,028</u>	<u>3,656</u>

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Costs incurred directly on specific activities				
<i>Church ministry</i>				
Training including attending conferences	6,208	-	6,208	372
Leadership and ministry development	8,140	-	8,140	6,896
Community outreach				
Operating costs for Dolphin Centre	30,718	-	30,718	26,390
Hong Kong Friendship Festival	4,731	700	5,431	-
Other outreach projects	7,955	520	8,475	4,526
Newcomers and pastoral care	1,536	-	1,536	1,595
Worship	1,016	-	1,016	510
Prayer	20	-	20	111
Youth group and events	10,168	-	10,168	6,085
<i>Staff costs</i>				
Gross salaries	202,047	310	202,357	197,939
Employer's national insurance contributions	14,030	-	14,030	13,237
Employer's pension contributions	16,056	-	16,056	14,897
Manse costs	31,038	-	31,038	30,417
Travel and subsistence	1,924	-	1,924	376
Staff insurance schemes	6,091	-	6,091	5,280
Staff training and study	7,516	-	7,516	4,190
Other volunteer and staff costs	8,354	-	8,354	4,705
<i>Mission</i>				
Grants payable	49,219	37,645	86,864	74,924
Donated goods distributed	-	5,617	5,617	5,224
<i>Sunday services</i>				
Hall hire	18,696	-	18,696	4,139
Equipment	3,259	738	3,997	3,505
Coffee and catering	2,631	-	2,631	200
Teams and service materials	1,167	-	1,167	1,826
Welcome	148	-	148	150
	<u>432,668</u>	<u>45,530</u>	<u>478,198</u>	<u>407,494</u>
b Costs incurred on support & administration				
<i>Establishment costs</i>				
Rent and rates	45,535	-	45,535	44,312
Depreciation	22,089	-	22,089	23,579
Property maintenance	1,718	-	1,718	1,681
Equipment expenses	3,689	-	3,689	2,718
Professional fees	5,158	-	5,158	4,960
Office supplies	1,750	-	1,750	2,686
Cleaning, communications and utilities	9,680	-	9,680	8,831
Insurance	4,707	-	4,707	5,110
Marketing	1,800	-	1,800	1,223
IT, software and website expenses	13,986	-	13,986	18,243
<i>Governance costs</i>				
Independent examiner's fee for preparing and examining the accounts	3,600	-	3,600	3,900
Legal and professional fees	-	-	-	864
	<u>113,712</u>	<u>-</u>	<u>113,712</u>	<u>118,107</u>
Total expenditure	<u>546,380</u>	<u>45,530</u>	<u>591,910</u>	<u>525,601</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,290 (2021: £1,134) to Stewardship for payroll bureau and consultancy services.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

5c Grants payable

	Institutions	Individuals	2022
	£	£	£
UK and overseas mission	80,137	-	80,137
Community projects	6,727	-	6,727
	<u>86,864</u>	<u>-</u>	<u>86,864</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
UK and overseas mission	65,602	-	65,602
Community projects	9,200	-	9,200
Relief of poverty and hardship	-	50	50
Other purposes	72	-	72
	<u>74,874</u>	<u>-</u>	<u>74,924</u>

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Vineyard Churches (UK): to support their general work	27,500	28,200
Aslan Hope In Sport	50,737	35,452
Sutton Schoolwork	1,700	1,500
Sutton Community Works	1,700	2,500
Home for Good	1,200	1,200
Kintsugi Hope Church	1,200	-
The Women's Centre	-	4,000
Separate Star	-	1,350
Grants to institutions for less than £1,000 each	2,827	672
	<u>86,864</u>	<u>74,874</u>

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

	2022	2021
	£	£
Gross wages and salaries	202,357	197,939
Social security	14,030	13,237
Pension costs	16,056	14,897
Other employment benefits	6,091	5,280
	<u>238,534</u>	<u>231,353</u>

The average monthly number of employees during the year was 10 (2021: 9.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £165,394 (2021: £170,374).

In addition the charity incurred expenditure totalling £31,038 (2021: £30,417) in respect of the customary provision of accommodation to Jason and Beverley Clark, who are the church's senior leaders and members of key management, so that they could better perform their duties.

No trustees received employment benefits in either the current or preceding year.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

7 Tangible fixed assets

	Leasehold Improvements £	Computer Equipment £	Other Equipment £	Total 2022 £
Cost				
At 1 March 2021	69,000	12,668	22,774	104,442
Additions	-	-	-	-
At 28 February 2022	<u>69,000</u>	<u>12,668</u>	<u>22,774</u>	<u>104,442</u>
Accumulated depreciation				
At 1 March 2021	47,438	9,678	11,068	68,184
Charge for the year	17,250	1,495	3,344	22,089
At 28 February 2022	<u>64,688</u>	<u>11,173</u>	<u>14,412</u>	<u>90,273</u>
Net book value				
At 28 February 2022	<u>4,312</u>	<u>1,495</u>	<u>8,362</u>	<u>14,169</u>
At 29 February 2021	<u>21,562</u>	<u>2,990</u>	<u>11,706</u>	<u>36,258</u>

8 Stock

	2022 £	2021 £
Donated goods held for distribution to beneficiaries	<u>1,967</u>	<u>2,512</u>

9 Debtors

	2022 £	2021 £
Tax recoverable	6,200	6,447
Prepayments and other debtors	<u>8,113</u>	<u>2,693</u>
	<u>14,313</u>	<u>9,140</u>

10 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	281,831	212,655
Petty cash	<u>55</u>	<u>24</u>
	<u>281,886</u>	<u>212,679</u>

11 Creditors: liabilities falling due within one year

	2022 £	2021 £
Accruals	4,647	4,290
Deferred income	<u>6,188</u>	<u>9,938</u>
	<u>10,835</u>	<u>14,228</u>

12 Deferred income

Deferred income comprises the following:

	2022 £	2021 £
In respect of rent free period		
Balance at the beginning of the reporting period	9,938	13,688
Amount released to income	<u>(3,750)</u>	<u>(3,750)</u>
Balance at the end of the reporting period	<u>6,188</u>	<u>9,938</u>

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

	2022 £	2021 £
Within one year	3,750	3,750
After one year	<u>2,438</u>	<u>6,188</u>
	<u>6,188</u>	<u>9,938</u>

Deferred income arises from rent free periods granted in respect of the charity's lease for Stayton House. For accounting purposes the benefit of the rent free period is spread over the term of the lease; this liability does not represent an amount due to a third party.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

13 Pension commitments

During the year employer's pension contributions totalling £16,056 (2021: £14,897) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

14 Funds

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Restricted funds					
Hong Kong Welcome Programme	-	30,000	(311)	-	29,689
Hong Kong Friendship Festival	-	700	(700)	-	-
Media Equipment	-	1,000	(738)	-	262
VCUKI: London and regions	1,128	-	-	-	1,128
Donated clothing and equipment	2,512	5,071	(5,617)	-	1,967
Aslan project	-	39,195	(37,645)	-	1,550
Lighthouse	1,250	-	(519)	-	731
Associate pastor	35,079	-	-	-	35,079
Community	63	-	-	-	63
Youth work	2,000	-	-	-	2,000
	42,032	75,966	(45,530)	-	72,469
Unrestricted funds					
Designated funds:					
Youth work	12,500	-	-	-	12,500
General funds	191,829	571,082	(546,380)	-	216,531
Aggregate of funds	246,361	647,048	(591,910)	-	301,500

Analysis of net assets by fund

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

	<u>Unrestricted funds</u>		Restricted funds	2022
	General £	Designated £	£	£
Fixed assets	14,169	-	-	14,169
Stock	-	-	1,967	1,967
Debtors	14,313	-	-	14,313
Cash at bank and in hand	198,884	12,500	70,502	281,886
Current liabilities	(10,835)	-	-	(10,835)
	216,531	12,500	72,469	301,500

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Restricted funds					
VCUKI: London and regions	-	1,128	-	-	1,128
Clothing and equipment	2,432	5,304	(5,224)	-	2,512
Aslan project	500	19,853	(20,353)	-	-
Lighthouse	-	1,250	-	-	1,250
Associate pastor	6,250	28,829	-	-	35,079
Community	-	1,611	(1,548)	-	63
Youth work	1,000	1,000	-	-	2,000
	10,182	58,975	(27,125)	-	42,032
Unrestricted funds					
Designated funds:					
Youth work	-	12,500	-	-	12,500
General funds	120,621	569,684	(498,476)	-	191,829
Aggregate of funds	130,803	641,159	(525,601)	-	246,361

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

14 Funds continued

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2021
	General	Designated		
	£	£	£	£
Fixed assets	36,258	-	-	36,258
Stock	-	-	2,512	2,512
Debtors	9,140	-	-	9,140
Cash at bank and in hand	160,659	12,500	39,520	212,679
Current liabilities	(14,228)	-	-	(14,228)
	<u>191,829</u>	<u>12,500</u>	<u>42,032</u>	<u>246,361</u>

The **designated youth work** fund was created from a donation that came with a preference that did not amount to a restriction; this fund will be used to help further the charity's ministry amongst teenagers.

The restricted funds referred to above have the following purposes:

Hong Kong Welcome Programme - was created by a government grant received to help individuals arriving from Hong Kong settle in the United Kingdom.

Hong Kong Friendship Festival - was created by donations received to help fund a festival welcoming individuals arriving from Hong Kong.

Media equipment - was created by donations received to help pay for new audio visual equipment.

VCUKI: London and regions - was created from grants received to support the church's wider work in the London region.

Donated clothing and equipment - represents gifts of children's clothing and equipment for onward distribution to the local community.

Aslan project - to support a youth sports mission in South Africa that helps young people through training programmes.

Lighthouse - to support a ministry that provides children's clothing and equipment to the local community.

Associate pastor - was created from donations received to help employ a new associate pastor.

Community - was created from donations received to, primarily, help support a local women's centre.

Youth work - was created from donations received to help fund the church's work with young people.

15 Operating lease commitments

The charity has leases for four properties namely 93 Stayton Road, the Dolphin Centre and for two residential properties occupied by the senior pastors and the youth pastor. The minimum amounts payable in respect of these leases is as follows:

	2022	2021
	£	£
Payments falling due:		
Within one year	73,550	61,050
Between one and five years	106,313	62,513
After five years	5,625	-
	<u>185,488</u>	<u>123,563</u>

During the year the charity was charged £91,705 (2021: £86,514) for its leases.

16 Transactions with related parties

During the year the charity:

- received donations totalling £47,937 (2021: £45,907) from related parties (which includes trustees, key management and anyone closely connected to them).
- Jason and Beverley Clark (who are the church's senior leaders and members of key management) received rent of £26,220 (2021: £25,464) from the charity for a property owned and occupied by those individuals.

No expenses (2021: £nil) were paid to, or for, the trustees (except for the reimbursement of expenses incurred when acting as agent for the charity).

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

SUTTON VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 28 FEBRUARY 2022

	Note	<u>Unrestricted funds</u>		Restricted Funds	Total Funds	<u>Unrestricted funds</u>		Restricted Funds	Total Funds
		General	Designated	2022	2022	General	Designated	2021	2021
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	553,471	-	75,966	629,437	566,028	12,500	58,975	637,503
Charitable activities	4	17,028	-	-	17,028	3,656	-	-	3,656
Other income		583		-	583	-		-	-
Total income and endowments		571,082	-	75,966	647,048	569,684	12,500	58,975	641,159
EXPENDITURE ON:									
Charitable activities:	5	546,380	-	45,530	591,910	498,476	-	27,125	525,601
Total Expenditure		546,380	-	45,530	591,910	498,476	-	27,125	525,601
Net income/(expenditure)		24,702	-	30,437	55,139	71,208	12,500	31,850	115,558
Transfers between funds	14	-	-	-	-	-	-	-	-
Net movement in funds		24,702	-	30,437	55,139	71,208	12,500	31,850	115,558
Reconciliation of funds:									
Total funds brought forward		191,829	12,500	42,032	246,361	120,621	-	10,182	130,803
Total funds carried forward	14	216,531	12,500	72,469	301,500	191,829	12,500	42,032	246,361

SUTTON VINEYARD

England & Wales - Charity number 1061363

Accounts

Sutton Vineyard

Report and Accounts

Year ended 28 February 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SUTTON VINEYARD
FOR THE YEAR ENDED 28 FEBRUARY 2021
CHARITY INFORMATION

Trustees	Jonathan Bochenski Clare Hardie Claire Miles (resigned 15 March 2021) Thomas Miles Amy Page Jonathan Page Aredi Pitsiaeli (appointed 29 June 2020) Keith Sunderland (appointed 24 May 2021)
Key Staff	Jason and Beverley Clark (Senior Pastors) Jonathan Dowdeswell (Operations and Business Manager) Benjamin Webb (Youth and Community Development Pastor) Hannah Miles (Children and Families Pastor)
Governing Document	Memorandum and Articles of Association until 6 March 2020 Constitution dated 6 March 2020, as amended 4 May 2020
Charity Registration Number	1061363
Principal Address	Sutton Vineyard Stayton House Stayton Road Sutton Surrey, SM1 2PS
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-Op Bank Lloyds Bank

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SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees have pleasure in submitting the Report and Accounts for the year.

Statutory information about the charity

The charity was a charitable company limited by guarantee (company registered number 03319200) until 6 March 2020. On 6 March 2020 the charity converted to a charitable incorporated organisation. The charity is no longer registered with Companies House but retains its registered charity number (which is 1061363). The charity was governed by a Memorandum and Articles of Association until 6 March 2020 when it was then replaced by a new Constitution.

Objects of the charity

The object of the charity is to advance the Christian faith through (a) the organisation and provision of Christian worship (b) undertaking activities appropriate for a Church (c) the provision of facilities for Christian training and service (d) Christian evangelism and outreach and (e) providing assistance to the wider Christian church.

Aims

The church's mission is to invite people into their first and next encounter with God. This is achieved by undertaking the activities set out in the 'Activities and Achievements' section of this report.

We continue to encourage our members to invite our local community into the activities of the church.

To facilitate the church's mission, by the end of this period the church had 10 paid staff members, 4 full time and 6 part time. This equates to 7.15 full time equivalent staff. We continue to keep our staffing needs under review.

In planning the activities the trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Activities and Achievements

The activities undertaken during the year to achieve the church's mission and, related achievements, fall under the following broad headings:

Ministry

The vast majority of Sunday services over this year had to take place online. We quickly adapted to live streaming services from our rented premises at Stayton House. This was a challenge for all involved, but we have been encouraged by the engagement of people from many different locations in our online services.

Our work with kids and youth over the year has also had to adapt to the changing environment. We have held events in person when allowed and offered numerous online activities to keep people connected.

Ministry continued

Small groups have been more important than ever over the past year. They were a vital point of connection and support for people and a place for them to receive pastoral care, access to Christian formation experiences and connection with the broader mission and vision of the church. Our senior pastor Bev Clark continues in the role of Connections Pastor, researching and developing how our church might better integrate new people, and engage them with care, discipleship and opportunities to serve, within our vision and mission.

Community outreach

Our activities in this area have been severely hit by covid restrictions. We have continued to serve our community wherever possible, for example we supported a local women's refuge, run an online alpha course and continued our Lighthouse ministry to provide children's clothes and equipment whenever restrictions allowed.

National and international mission

Our church not only works to meet needs and care for those locally but nationally and internationally. We continued to focus on the development of and support of our primary international mission partner Aslan, Hope in Sport in Cape Town, that cares for and meets needs for some of the most vulnerable children in that city.

Internationally Jason Clark serves as a board member of the Vineyard Institute, helping lead a review of the training and education of our pastors and leaders around the world. The time spent in this area extends our church's mission into contact and support for hundreds of other churches and pastors, locally, nationally and internationally.

The money needed to finance all these activities doesn't come from Vineyard churches' head office, or gifts from rich Christians, or trust funds. It will come, as it always has in the life of the church, from continuing support by our church family, and from those of you reading this report.

The impact of the church (being a body of believers) on the lives of individuals, in particular those living in the local community, has continued to grow and this is the yardstick that has been used to measure success. As the church has sought to achieve its mission, the number of people participating in small groups and serving in various capacities have also both grown.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Grant Making

There are a large number of worthwhile local, national and international initiatives that the church cannot undertake directly. The trustees, in conjunction with the church's senior leaders, have identified several projects that they believe the church should support and during the year the church made grants of £74,924 (2020: £71,176) to these projects in furtherance of its charitable objectives. Further information about these grants is given in the notes to the accounts.

Volunteers

Most of the church's activities are undertaken by volunteers who generously donate their time and skills. It is not practical to place a value on these services and, in this respect, no amounts have been included in the statement of financial activities.

Staff Remuneration

Staff salaries are reviewed each year taking into account relevant data on average salary increases in similar industries and careers, the change in the cost of living in the Sutton area and the current financial situation of SVC. Trustees alone make the decision about staff remuneration.

Relationships With Other Organisations

We look to VCUKI to facilitate the sharing of best practice between Vineyard churches.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are given induction training by existing Trustees, making use of Charity Commission resources, Stewardship guides and internal policy and procedure documents. Regular refresher training is strongly encouraged.

The trustees delegate responsibility for the day-to-day running of the charity's activities to key management personnel. An annual budget is approved by Trustees each year, with non-regular items outside of budgeted amounts that exceed £250 requiring additional trustee approval.

Financial review

During the year income increased by £41,983 to £641,159, and expenditure decreased by £66,625 to £525,601. As a result the charity has reported a surplus of £115,558 (2020: £6,950) and the charity's net assets have increased by this amount, to £246,361. Net current assets increased by £133,162 to £210,103; this includes cash of £212,679 of which £173,159 is unrestricted.

This year's increase in income was largely due to generous giving by members who increased their giving (including related gift aid) by just over £59,000. The charity also benefitted from some COVID-19 related government grants, which amounted to just under £13,000. These gains were partly offset by a reduction of £30,000 in income from charitable activities because, as a result of COVID-19, the charity could not let its premises as frequently and could not undertake many of the previous regular activities.

COVID-19 has contributed to a significant reduction in expenditure. The church could not meet physically on Sundays for most of the year and the church's ministry in other areas had to be curtailed (saving around £89,000). Against these savings, an additional £22,000 was spent on staffing and on IT and media so that the church could continue its mission in an on-line setting.

Reserves policy

During the year free reserves (being the charity's unrestricted, undesignated, net current assets) increased by £88,812, to £155,571. The target for free reserves set by the trustees is £100,000, which, they believe, would be sufficient to allow the charity to (a) continue to operate should budgeted income, or expenditure, vary unexpectedly, (b) go a considerable way towards covering the costs of winding up the charity in the unlikely event that it decides to stop operating and / or to (c) respond to new opportunities to advance the kingdom of God as they arise. The trustees note that the reserves held at the year end exceed the target set. The trustees are discussing how best to use these funds to aid the mission of the church as the covid restrictions end.

Risks and Uncertainties

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. The trustees and key management meet regularly to identify risks and then take action to mitigate these risks as far as practically possible. The principal risk faced by the charity is that income (which is almost entirely voluntary) and / or expenditure may vary unexpectedly. To mitigate this risk the charity has accumulated free reserves (see the above reserve policy) and the trustees monitor current levels of income and expenditure so that measures can be taken to address any adverse variances before the charity's free reserves are exhausted.

SUTTON VINEYARD
TRUSTEES' ANNUAL REPORT continued

Plans for the future

Looking ahead the church's principle goals are as follows:

1. To "re-plant" the church as we come out of the period of covid restrictions.
2. To recruit a replacement youth pastor.
3. To develop our relationship with our partner mission of ASLAN
4. To grow our Children's ministry around the Orange Philosophy of integration between home and the church for Christian education and formation
5. To continue to invite and facilitate members into active participation of the mission of the church, by serving, giving, praying and belonging to a small group
6. To continue to support our wider church movement locally, nationally and internationally
7. To consider our future staffing needs and whether to employ an associate pastor.
8. To continue to call and empower our members to invite people into engagement and participation of the experiences and activities of our church.

Responsibilities of trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

MR JONATHAN BOCHENSKI

Date: 25 July 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SUTTON VINEYARD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 28 February 2021 on pages 6 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

26 July 2021

SUTTON VINEYARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	578,528	58,975	637,503	565,240
Charitable activities	4	3,656	-	3,656	33,936
Total income and endowments		582,184	58,975	641,159	599,176
EXPENDITURE ON:					
Charitable activities:	5	498,476	27,125	525,601	591,745
Raising funds		-	-	-	481
Total expenditure		498,476	27,125	525,601	592,226
Net income/(expenditure)		83,708	31,850	115,558	6,950
Transfers between funds	14	-	-	-	-
Net movement in funds		83,708	31,850	115,558	6,950
Reconciliation of funds:					
Total funds brought forward		120,621	10,182	130,803	123,853
Total funds carried forward	14	204,329	42,032	246,361	130,803

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

All income and expenditure derive from continuing operations.

The notes on page 9 to 17 form part of these accounts.

SUTTON VINEYARD
BALANCE SHEET
AS AT 28 FEBRUARY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	7	<u>36,258</u>	<u>-</u>	<u>36,258</u>	<u>53,862</u>
CURRENT ASSETS					
Stock	8	-	2,512	2,512	2,432
Debtors	9	9,140	-	9,140	14,739
Cash at bank and in hand	10	<u>173,159</u>	<u>39,520</u>	<u>212,679</u>	<u>78,331</u>
		182,299	42,032	224,331	95,502
CREDITORS: Amounts falling due within one year	11	<u>14,228</u>	<u>-</u>	<u>14,228</u>	<u>18,561</u>
Net current assets / (liabilities)		<u>168,071</u>	<u>42,032</u>	<u>210,103</u>	<u>76,941</u>
TOTAL NET ASSETS		<u>204,329</u>	<u>42,032</u>	<u>246,361</u>	<u>130,803</u>
FUND BALANCES	14				
Unrestricted Funds					
General funds		191,829	-	191,829	120,621
Designated funds		12,500	-	12,500	-
Restricted Funds		<u>-</u>	<u>42,032</u>	<u>42,032</u>	<u>10,182</u>
		<u>204,329</u>	<u>42,032</u>	<u>246,361</u>	<u>130,803</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

MR JONATHAN BOCHENSKI

Date: 25 July 2021

Charity number: 1061363

The notes on page 9 to 17 form part of these accounts.

SUTTON VINEYARD
YEAR ENDED 28 FEBRUARY 2021
CASH FLOW STATEMENT

	Note	2021 £	2020 £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	A	<u>140,323</u>	<u>15,680</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		(5,975)	(16,722)
<i>Net cash provided by/(used in) investing activities</i>		<u>(5,975)</u>	<u>(16,722)</u>
<i>Change in cash and equivalents in the reporting period</i>		<u>134,348</u>	<u>(1,042)</u>
Cash and equivalents at the beginning of the year	B	<u>78,331</u>	<u>79,373</u>
<i>Cash and cash equivalents at the end of the year</i>	B	<u>212,679</u>	<u>78,331</u>

An Analysis of Changes in Net Debt has not been presented because the charity does not have any borrowings.

Note A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	115,558	6,950
Adjustments for:		
Depreciation charges and provisions for impairment	23,579	18,922
(Increase)/decrease in stocks	(80)	(656)
(Increase)/decrease in debtors	5,599	(4,998)
Increase/(decrease) in creditors	(4,333)	(4,538)
<i>Net cash provided by (used in) operating activities</i>	<u>140,323</u>	<u>15,680</u>

Note B: Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank with immediate access	212,655	78,329
Petty cash	24	2
Total cash and cash equivalents	<u>212,679</u>	<u>78,331</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

1 Statutory Information

Until 6 March 2020 the charity was a charitable company limited by guarantee incorporated in the United Kingdom (company registration number 03319200). On 6 March 2020 the charitable company converted to a charitable incorporated organisation. On conversion the charity adopted a Constitution, which is the charity's new governing document. The charity's registered number and principal office address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how COVID-19 might affect the charity's forecasts.

b) Income

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock.

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

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

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

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

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

2 Accounting Policies continuing

c) Expenditure continued

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

d) Fund accounting

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. The following rates of depreciation are charged:

Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	generally 50% on cost in first year then 25% on cost in second and third years; if more enduring, straight-line over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

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

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

Receipts of lease incentives are spread on a straight-line basis over the term of the lease; at the balance sheet date the amount of the incentive to be allocated to future accounting periods is carried forward as deferred income.

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Critical accounting estimates and areas of judgement

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

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Regular income from donors	397,243	-	397,243	373,081
Irregular income from donors	71,995	46,854	118,849	89,853
Gift aid tax refunds	96,584	6,817	103,401	90,964
Clothing and equipment donated for distribution	-	5,304	5,304	11,342
Government grants:				
Job retention scheme grants	2,706	-	2,706	-
Business rates grant	10,000	-	10,000	-
	<u>578,528</u>	<u>58,975</u>	<u>637,503</u>	<u>565,240</u>

SUTTON VINEYARD
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Conferences, events and mission trips	-	-	-	17,998
Community outreach programs	120	-	120	2,587
Letting of facilities	3,536	-	3,536	13,351
	<u>3,656</u>	<u>-</u>	<u>3,656</u>	<u>33,936</u>

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a Costs incurred directly on specific activities				
<i>Church ministry</i>				
Training including attending conferences	372	-	372	6,043
Leadership and ministry development	6,896	-	6,896	7,842
Community outreach				
Operating costs for Dolphin Centre	26,390	-	26,390	32,592
Other outreach projects	4,526	-	4,526	9,173
Newcomers and pastoral care	1,595	-	1,595	1,553
Connect groups	-	-	-	2,408
Worship	510	-	510	1,239
Prayer	111	-	111	583
Youth group and events	6,085	-	6,085	14,168
<i>Staff costs</i>				
Gross salaries	197,939	-	197,939	177,802
Employer's national insurance contributions	13,237	-	13,237	12,965
Employer's pension contributions	14,897	-	14,897	14,426
Manse costs	30,417	-	30,417	29,359
Travel and subsistence	376	-	376	3,308
Staff insurance schemes	5,280	-	5,280	5,269
Staff training and study	4,190	-	4,190	7,285
Other volunteer and staff costs	4,705	-	4,705	2,769
<i>Mission</i>				
Overseas mission	-	-	-	13,375
Expenses in respect of grant from Vineyard UK	-	-	-	8,367
Grants payable	53,023	21,901	74,924	71,176
Donated goods distributed	-	5,224	5,224	10,686
<i>Sunday services</i>				
Hall hire	4,139	-	4,139	24,561
Equipment	3,505	-	3,505	13,280
Coffee and catering	200	-	200	3,817
Teams and service materials	1,826	-	1,826	4,094
Welcome	150	-	150	1,321
	<u>380,369</u>	<u>27,125</u>	<u>407,494</u>	<u>479,461</u>
b Costs incurred on support & administration				
<i>Establishment costs</i>				
Rent and rates	44,312	-	44,312	44,943
Depreciation	23,579	-	23,579	18,922
Property maintenance	1,681	-	1,681	4,620
Equipment expenses	2,718	-	2,718	4,519
Professional fees	4,960	-	4,960	7,518
Office supplies	2,686	-	2,686	3,118
Cleaning, communications and utilities	8,831	-	8,831	7,926
Insurance	5,110	-	5,110	4,665
Marketing	1,223	-	1,223	2,305
IT, software and website expenses	18,243	-	18,243	9,548
<i>Governance costs</i>				
Independent examiner's fee for preparing and examining the accounts	3,900	-	3,900	4,200
Legal and professional fees	864	-	864	-
	<u>118,107</u>	<u>-</u>	<u>118,107</u>	<u>112,284</u>
Total expenditure	<u>498,476</u>	<u>27,125</u>	<u>525,601</u>	<u>591,745</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,134 (2020: £1,113) to Stewardship for payroll bureau and consultancy services.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

5c Grants payable

	Institutions	Individuals	2021
	£	£	£
UK and overseas mission	65,602	-	65,602
Community projects	9,200	-	9,200
Relief of poverty and hardship	-	50	50
Other purposes	72	-	72
	<u>74,874</u>	<u>50</u>	<u>74,924</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2020
	£	£	£
UK and overseas mission	58,558	1,825	60,383
Community projects	4,475	-	4,475
Relief of poverty and hardship	-	6,153	6,153
Other purposes	-	165	165
	<u>63,033</u>	<u>1,990</u>	<u>71,176</u>

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
Vineyard Churches (UK): support their general work	28,200	24,165
Vineyard Churches (UK): to support their work with young people	-	12,379
Asian Project	35,452	20,895
Sutton Schoolwork	1,500	1,500
Sutton Community Works	2,500	1,325
Sutton Parents Forum	-	1,000
The Women's Centre	4,000	-
Home for Good	1,200	400
Separate Star	1,350	-
Grants to institutions for less than £1,000 each	672	1,369
	<u>74,874</u>	<u>63,033</u>

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

	2021	2020
	£	£
Gross wages and salaries	197,939	177,802
Social security	13,237	12,965
Pension costs	14,897	14,426
Other employment benefits	5,280	5,269
	<u>231,353</u>	<u>210,462</u>

The average monthly number of employees during the year was 9.25 (2020: 8.4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £170,374 (2020: £167,276).

In addition the charity incurred expenditure totalling £30,417 (2020: £29,359) in respect of the customary provision of accommodation to Jason and Beverley Clark, who are the church's senior leaders and members of key management, so that they could better perform their duties.

No trustees received employment benefits in either the current or preceding year.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

7 Tangible fixed assets

	Leasehold Improvements £	Computer Equipment £	Other Equipment £	Total 2021 £
Cost				
At 1 March 2020	69,000	6,693	22,774	98,467
Additions	-	5,975	-	5,975
At 28 February 2021	<u>69,000</u>	<u>12,668</u>	<u>22,774</u>	<u>104,442</u>
Accumulated depreciation				
At 1 March 2020	30,188	6,693	7,724	44,605
Charge for the year	17,250	2,985	3,344	23,579
At 28 February 2021	<u>47,438</u>	<u>9,678</u>	<u>11,068</u>	<u>68,184</u>
Net book value				
At 28 February 2021	<u>21,562</u>	<u>2,990</u>	<u>11,706</u>	<u>36,258</u>
At 29 February 2020	<u>38,812</u>	<u>-</u>	<u>15,050</u>	<u>53,862</u>

8 Stock

	2021 £	2020 £
Donated goods held for distribution to beneficiaries	<u>2,512</u>	<u>2,432</u>

9 Debtors

	2021 £	2020 £
Tax recoverable	6,447	9,042
Other debtors	2,693	3,717
Prepayments and accrued income	-	1,980
	<u>9,140</u>	<u>14,739</u>

10 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	212,655	78,329
Petty cash	24	2
	<u>212,679</u>	<u>78,331</u>

11 Creditors: liabilities falling due within one year

	2021 £	2020 £
Accruals	4,290	4,873
Deferred income	9,938	13,688
	<u>14,228</u>	<u>18,561</u>

12 Deferred income

Deferred income comprises the following:

	2021 £	2020 £
In respect of rent free period		
Balance at the beginning of the reporting period	13,688	17,438
Amount released to income	(3,750)	(3,750)
Balance at the end of the reporting period	<u>9,938</u>	<u>13,688</u>
The income deferred at the period end will be released to income over the following periods:		
Within one year	3,750	3,750
After one year	6,188	6,188
	<u>9,938</u>	<u>13,688</u>

Deferred income arises from rent free periods granted in respect of the charity's lease for Stayton House. For accounting purposes the benefit of the rent free period is spread over the term of the lease; this liability does not represent an amount due to a third party.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

13 Pension commitments

During the year employer's pension contributions totalling £14,897 (2020: £14,426) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

14 Funds

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Restricted Funds</i>					
VCUKI: London and regions	-	1,128	-	-	1,128
Clothing and equipment	2,432	5,304	(5,224)	-	2,512
Aslan project	500	19,853	(20,353)	-	-
Lighthouse	-	1,250	-	-	1,250
Associate pastor	6,250	28,829	-	-	35,079
Community	-	1,611	(1,548)	-	63
Youth work	1,000	1,000	-	-	2,000
	10,182	58,975	(27,125)	-	42,032
<i>Unrestricted funds</i>					
Designated funds:					
Youth work	-	12,500	-	-	12,500
General funds	120,621	569,684	(498,476)	-	191,829
Aggregate of funds	130,803	641,159	(525,601)	-	246,361

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2021
	General	Designated		
	£	£	£	£
Fixed assets	36,258	-	-	36,258
Stock	-	-	2,512	2,512
Debtors	9,140	-	-	9,140
Cash at bank and in hand	160,659	12,500	39,520	212,679
Current liabilities	(14,228)	-	-	(14,228)
	191,829	12,500	42,032	246,361

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Restricted Funds</i>					
Children and families pastor	3,743	-	(3,743)	-	-
VCUKI: London and regions	3,692	8,175	(11,867)	-	-
VCUKI: Dreaming the impossible	-	7,560	(7,560)	-	-
Clothing and equipment	1,776	11,342	(10,686)	-	2,432
Dolphin centre	-	10,000	(10,000)	-	-
Aslan project	-	8,783	(8,283)	-	500
Aslan missionaries	688	447	(1,135)	-	-
Mission trips	-	12,780	(12,780)	-	-
Lighthouse	1,760	-	(1,760)	-	-
Associate pastor	-	6,250	-	-	6,250
Sunday services relocation	-	17,814	(1,092)	(16,722)	-
Benevolence	-	6,153	(6,153)	-	-
Sabbatical	-	375	(375)	-	-
Youth work	-	1,000	-	-	1,000
Equipment	-	2,500	(2,500)	-	-
	11,659	93,179	(77,934)	(16,722)	10,182
<i>Unrestricted Funds</i>	112,194	505,997	(514,292)	16,722	120,621
Aggregate of funds	123,853	599,176	(592,226)	-	130,803

SUTTON VINEYARD
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

14 Funds continued

In the previous year the charity used donations to the Sunday services relocation fund to purchase equipment totalling £16,722, which was capitalised. The expenditure satisfied the restriction on the income and £16,722 was transferred from the Sunday services relocation fund to Unrestricted funds.

Analysis of net assets by fund

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

	Unrestricted funds		Restricted funds	2020
	General	Designated		
	£	£	£	£
Fixed assets	53,862	-	-	53,862
Stock	-	-	2,432	2,432
Debtors	13,489	-	1,250	14,739
Cash at bank and in hand	71,831	-	6,500	78,331
Current liabilities	(18,561)	-	-	(18,561)
	<u>120,621</u>	<u>-</u>	<u>10,182</u>	<u>130,803</u>

The **designated youth work** fund has been created from a donation that came with a preference that did not amount to a restriction; this fund will be used to help further the charity's ministry amongst teenagers.

The restricted funds referred to above have the following purposes:

- a) **Children and families pastor** - to help meet the payroll costs of an employee recruited to this position.
- b) **Aslan project** - to support a youth sports mission in South Africa that helps young people through training programmes.
- c) **Aslan missionaries** - to provide support to individuals serving as missionaries with the Aslan Project.
- d) **VCUKI: London and regions** - was created from grants received to support the church's wider work in the London region.
- e) **VCUKI: Dreaming the impossible** - was created from donations received to help fund the national work of the Vineyard Church with young people.
- f) **Dolphin centre** - to fund the refurbishment and running costs of the Dolphin Centre, which is being used for community outreach projects and for church ministry.
- g) **Clothing and equipment** - represents gifts of children's clothing and equipment for onward distribution to the local community.
- h) **Mission trips** - to fund mission trips. This year the mission trip was to South Africa.
- i) **Lighthouse** - to support a ministry that provides children's clothing and equipment to the local community.
- j) **Associate pastor** - was created from donations received to help employ a new associate pastor.
- k) **Sunday services** - was created from donations received to help pay for new equipment for use in Sunday meetings.
- l) **Benevolence** - was created from donations received to help individuals facing hardship.
- m) **Sabbatical** - was created from donations received to help meet the cost of a sabbatical taken by the church's leaders.
- n) **Youth work** - was created from donations received to help fund the church's work with young people.
- o) **Equipment** - was created from donations received to help fund the purchase of media equipment.
- p) **Community** - was created from donations received to, primarily, help support a local women's centre.

15 Operating lease commitments

The charity has leases for three properties namely 93 Stayton Road, the Dolphin Centre and a manse. The minimum amounts payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of these leases is as follows:

	2021	2020
	£	£
Payments falling due:		
Within one year	61,050	63,125
Between one and five years	<u>62,513</u>	<u>126,938</u>
	<u>123,563</u>	<u>190,063</u>

During the year the charity was charged £86,514 (2020: £85,647) for its leases.

SUTTON VINEYARD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £45,907 (2020: £40,075) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) Jason and Beverley Clark (who are the church's senior leaders and members of key management) received rent of £25,464 (2020: £24,972) from the charity for a property owned and occupied by those individuals.

No expenses (2020: £nil) were paid to, or for, the trustees (except for the reimbursement of expenses incurred when acting as agent for the charity).

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

SUTTON VINEYARD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 28 FEBRUARY 2021

	Note	<u>Unrestricted funds</u>		Restricted Funds	Total Funds	<u>Unrestricted funds</u>		Restricted Funds	Total Funds
		General	Designated			General	Designated		
		2021 £	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £	2020 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	566,028	12,500	58,975	637,503	484,841	-	80,399	565,240
Charitable activities	4	3,656	-	-	3,656	21,156	-	12,780	33,936
Other trading activities		-	-	-	-	-	-	-	-
Total income and endowments		569,684	12,500	58,975	641,159	505,997	-	93,179	599,176
EXPENDITURE ON:									
Charitable activities:	5	498,476	-	27,125	525,601	514,292	-	77,453	591,745
Raising funds		-	-	-	-	-	-	481	481
Total Expenditure		498,476	-	27,125	525,601	514,292	-	77,934	592,226
Net income/(expenditure)		71,208	12,500	31,850	115,558	(8,295)	-	15,245	6,950
Transfers between funds	14	-	-	-	-	16,722	-	(16,722)	-
Net movement in funds		71,208	12,500	31,850	115,558	8,427	-	(1,477)	6,950
Reconciliation of funds:									
Total funds brought forward		120,621	-	10,182	130,803	112,194	-	11,659	123,853
Total funds carried forward	14	191,829	12,500	42,032	246,361	120,621	-	10,182	130,803