

# Sutton Vineyard

Report and Accounts

Year ended 28 February 2021

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
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**SUTTON VINEYARD**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**  
**CHARITY INFORMATION**

<b>Trustees</b>	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)
<b>Key Staff</b>	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)
<b>Governing Document</b>	Memorandum and Articles of Association until 6 March 2020 Constitution dated 6 March 2020, as amended 4 May 2020
<b>Charity Registration Number</b>	1061363
<b>Principal Address</b>	Sutton Vineyard Stayton House Stayton Road Sutton Surrey, SM1 2PS
<b>Independent Examiner</b>	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	578,528	58,975	637,503	565,240
Charitable activities	4	3,656	-	3,656	33,936
<b>Total income and endowments</b>		<b>582,184</b>	<b>58,975</b>	<b>641,159</b>	<b>599,176</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:	5	498,476	27,125	525,601	591,745
Raising funds		-	-	-	481
<b>Total expenditure</b>		<b>498,476</b>	<b>27,125</b>	<b>525,601</b>	<b>592,226</b>
<b>Net income/(expenditure)</b>		<b>83,708</b>	<b>31,850</b>	<b>115,558</b>	<b>6,950</b>
<b>Transfers between funds</b>	14	-	-	-	-
<b>Net movement in funds</b>		<b>83,708</b>	<b>31,850</b>	<b>115,558</b>	<b>6,950</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		120,621	10,182	130,803	123,853
<b>Total funds carried forward</b>	14	<b>204,329</b>	<b>42,032</b>	<b>246,361</b>	<b>130,803</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	<u>36,258</u>	<u>-</u>	<u>36,258</u>	<u>53,862</u>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>14,228</u>	<u>-</u>	<u>14,228</u>	<u>18,561</u>
<b>Net current assets / (liabilities)</b>		<u>168,071</u>	<u>42,032</u>	<u>210,103</u>	<u>76,941</u>
<b>TOTAL NET ASSETS</b>		<u>204,329</u>	<u>42,032</u>	<u>246,361</u>	<u>130,803</u>
<b>FUND BALANCES</b>	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 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by (used in) operating activities</i></b>	A	<u>140,323</u>	<u>15,680</u>
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment		(5,975)	(16,722)
<b><i>Net cash provided by/(used in) investing activities</i></b>		<u>(5,975)</u>	<u>(16,722)</u>
<b><i>Change in cash and equivalents in the reporting period</i></b>		<u>134,348</u>	<u>(1,042)</u>
<b>Cash and equivalents at the beginning of the year</b>	B	<u>78,331</u>	<u>79,373</u>
<b><i>Cash and cash equivalents at the end of the year</i></b>	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 £
<b><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></b>	115,558	6,950
<b>Adjustments for:</b>		
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)
<b><i>Net cash provided by (used in) operating activities</i></b>	<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
<b>Total cash and cash equivalents</b>	<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 £
<b>a Costs incurred directly on specific activities</b>				
<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>b Costs incurred on support &amp; administration</b>				
<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>
<b>Total expenditure</b>	<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
Aslan Project	35,452	20,895
Sutton Schoolswork	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**  
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**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
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
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		-	-	-	-	-	-	-	-
<b>Total income and endowments</b>		<b>569,684</b>	<b>12,500</b>	<b>58,975</b>	<b>641,159</b>	<b>505,997</b>	<b>-</b>	<b>93,179</b>	<b>599,176</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	498,476	-	27,125	525,601	514,292	-	77,453	591,745
Raising funds		-	-	-	-	-	-	481	481
<b>Total Expenditure</b>		<b>498,476</b>	<b>-</b>	<b>27,125</b>	<b>525,601</b>	<b>514,292</b>	<b>-</b>	<b>77,934</b>	<b>592,226</b>
<b>Net income/(expenditure)</b>		<b>71,208</b>	<b>12,500</b>	<b>31,850</b>	<b>115,558</b>	<b>(8,295)</b>	<b>-</b>	<b>15,245</b>	<b>6,950</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,722</b>	<b>-</b>	<b>(16,722)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>71,208</b>	<b>12,500</b>	<b>31,850</b>	<b>115,558</b>	<b>8,427</b>	<b>-</b>	<b>(1,477)</b>	<b>6,950</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		120,621	-	10,182	130,803	112,194	-	11,659	123,853
<b>Total funds carried forward</b>	14	<b>191,829</b>	<b>12,500</b>	<b>42,032</b>	<b>246,361</b>	<b>120,621</b>	<b>-</b>	<b>10,182</b>	<b>130,803</b>