

# Sutton Vineyard

Report and Accounts

Year ended 28 February 2022

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
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**SUTTON VINEYARD**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**  
**CHARITY INFORMATION**

<b>Trustees</b>	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)
<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>	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 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 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*

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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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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	-
<b>Total income and endowments</b>		<b>571,082</b>	<b>75,966</b>	<b>647,048</b>	<b>641,159</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:	5	546,380	45,530	591,910	525,601
<b>Total expenditure</b>		<b>546,380</b>	<b>45,530</b>	<b>591,910</b>	<b>525,601</b>
<b>Net income/(expenditure)</b>		<b>24,702</b>	<b>30,437</b>	<b>55,139</b>	<b>115,558</b>
<b>Transfers between funds</b>	14	-	-	-	-
<b>Net movement in funds</b>		<b>24,702</b>	<b>30,437</b>	<b>55,139</b>	<b>115,558</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		204,329	42,032	246,361	130,803
<b>Total funds carried forward</b>	14	<b>229,031</b>	<b>72,469</b>	<b>301,500</b>	<b>246,361</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 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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	<u>14,169</u>	<u>-</u>	<u>14,169</u>	<u>36,258</u>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>10,835</u>	<u>-</u>	<u>10,835</u>	<u>14,228</u>
<b>Net current assets / (liabilities)</b>		<u>214,862</u>	<u>72,469</u>	<u>287,331</u>	<u>210,103</u>
<b>TOTAL NET ASSETS</b>		<u>229,031</u>	<u>72,469</u>	<u>301,500</u>	<u>246,361</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	14				
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*

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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 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by (used in) operating activities</i></b>	A	<u>69,207</u>	<u>140,323</u>
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment		-	(5,975)
<b><i>Net cash provided by/(used in) investing activities</i></b>		<u>-</u>	<u>(5,975)</u>
<b><i>Change in cash and equivalents in the reporting period</i></b>		<u>69,207</u>	<u>134,348</u>
<b>Cash and equivalents at the beginning of the year</b>	B	<u>212,679</u>	<u>78,331</u>
<b><i>Cash and cash equivalents at the end of the year</i></b>	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 £
<b><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></b>	55,139	115,558
<b>Adjustments for:</b>		
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)
<b><i>Net cash provided by (used in) operating activities</i></b>	<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
<b>Total cash and cash equivalents</b>	<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 £
<b>a Costs incurred directly on specific activities</b>				
<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>b Costs incurred on support &amp; administration</b>				
<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>
<b>Total expenditure</b>	<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 £
<b>Restricted funds</b>					
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
<b>Unrestricted funds</b>					
Designated funds:					
Youth work	12,500	-	-	-	12,500
General funds	191,829	571,082	(546,380)	-	216,531
<b>Aggregate of funds</b>	<b>246,361</b>	<b>647,048</b>	<b>(591,910)</b>	<b>-</b>	<b>301,500</b>

**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)
	<b>216,531</b>	<b>12,500</b>	<b>72,469</b>	<b>301,500</b>

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 £
<b>Restricted funds</b>					
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
<b>Unrestricted funds</b>					
Designated funds:					
Youth work	-	12,500	-	-	12,500
General funds	120,621	569,684	(498,476)	-	191,829
<b>Aggregate of funds</b>	<b>130,803</b>	<b>641,159</b>	<b>(525,601)</b>	<b>-</b>	<b>246,361</b>

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