

# Sutton Vineyard

Report and Accounts  
Year ended 28 February 2025

Stewardship<sup>+</sup>  
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**SUTTON VINEYARD**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**  
**CHARITY INFORMATION**

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

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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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>Funds<br>2024<br>£ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM:</b>      |      |                            |                          |                             |                             |
| 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                       |
| <b>Total income and endowments</b>      |      | <b>493,167</b>             | <b>50,087</b>            | <b>543,254</b>              | <b>592,156</b>              |
| <b>EXPENDITURE ON:</b>                  |      |                            |                          |                             |                             |
| Charitable activities:                  | 5    | 525,714                    | 41,710                   | 567,424                     | 606,556                     |
| <b>Total expenditure</b>                |      | <b>525,714</b>             | <b>41,710</b>            | <b>567,424</b>              | <b>606,556</b>              |
| <b>Net income/(expenditure)</b>         |      | <b>(32,547)</b>            | <b>8,377</b>             | <b>(24,170)</b>             | <b>(14,400)</b>             |
| <b>Transfers between funds</b>          | 14   | -                          | -                        | -                           | -                           |
| <b>Net movement in funds</b>            |      | <b>(32,547)</b>            | <b>8,377</b>             | <b>(24,170)</b>             | <b>(14,400)</b>             |
| <b>Reconciliation of funds:</b>         |      |                            |                          |                             |                             |
| Total funds brought forward             |      | 189,198                    | 9,714                    | 198,912                     | 213,312                     |
| <b>Total funds carried forward</b>      | 14   | <b>156,651</b>             | <b>18,091</b>            | <b>174,742</b>              | <b>198,912</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 11 to 18 form part of these accounts.

**SUTTON VINEYARD**  
**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2025**

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>Funds<br>2024<br>£ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                             |                             |
| Tangible assets                                       | 7    | <u>9,549</u>               | <u>-</u>                 | <u>9,549</u>                | <u>15,116</u>               |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                             |                             |
| 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                     |
| <b>CREDITORS: Amounts falling due within one year</b> | 11   | <u>4,640</u>               | <u>-</u>                 | <u>4,640</u>                | <u>15,718</u>               |
| <b>Net current assets / (liabilities)</b>             |      | <u>147,102</u>             | <u>18,091</u>            | <u>165,193</u>              | <u>183,797</u>              |
| <b>TOTAL NET ASSETS</b>                               |      | <u>156,651</u>             | <u>18,091</u>            | <u>174,742</u>              | <u>198,913</u>              |
| <b>FUND BALANCES</b>                                  |      |                            |                          |                             |                             |
| 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)

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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<br>£       | 2024<br>£       |
|---|------|-----------------|-----------------|
| <b>Cash flows from operating activities:</b>                  |      |                 |                 |
| <b>Net cash provided by (used in) operating activities</b>    | A    | <u>(24,298)</u> | <u>(12,230)</u> |
| <b>Cash flows from investing activities:</b>                  |      |                 |                 |
| Purchase of property, plant and equipment                     |      | -               | (2,180)         |
| <b>Net cash provided by/(used in) investing activities</b>    |      | <u>-</u>        | <u>(2,180)</u>  |
| <b>Change in cash and equivalents in the reporting period</b> |      | <u>(24,298)</u> | <u>(14,410)</u> |
| <b>Cash and equivalents at the beginning of the year</b>      | B    | <u>177,337</u>  | <u>191,747</u>  |
| <b>Cash and cash equivalents at the end of the year</b>       | 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<br>£       | 2024<br>£       |
|---|-----------------|-----------------|
| <b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b> | (24,170)        | (14,400)        |
| <b>Adjustments for:</b>   |                 |                 |
| 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           |
| <b>Net cash provided by (used in) operating activities</b>  | <u>(24,298)</u> | <u>(12,230)</u> |

**Note B: Analysis of cash and cash equivalents**

|  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| Cash at bank with immediate access     | 153,005        | 177,307        |
| Petty cash                             | 34             | 30             |
| <b>Total cash and cash equivalents</b> | <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 are 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| <b>a Costs incurred directly on specific activities</b>    |                            |                          |                    |                    |
| <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 |
|---|-------|---|-------|-------|

|                      |                 |                      |                       |
|----------------------|-----------------|----------------------|-----------------------|
| <u><b>98,391</b></u> | <u><b>-</b></u> | <u><b>98,391</b></u> | <u><b>101,030</b></u> |
|----------------------|-----------------|----------------------|-----------------------|

**Total expenditure**

|                       |                      |                       |                       |
|-----------------------|----------------------|-----------------------|-----------------------|
| <u><b>525,714</b></u> | <u><b>41,710</b></u> | <u><b>567,424</b></u> | <u><b>606,556</b></u> |
|-----------------------|----------------------|-----------------------|-----------------------|

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<br>£ | Individuals<br>£ | 2025<br>£     |
|--------------------------------|-------------------|------------------|---------------|
| 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<br>£ | Individuals<br>£ | 2024<br>£     |
|--------------------------------|-------------------|------------------|---------------|
| 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<br>£     | 2024<br>£     |
|--|---------------|---------------|
| 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 &<br>salaries | Employer<br>pension<br>contributions | 2024<br>£      |
|---|---------------------|--------------------------------------|----------------|
| 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<br>Improvements<br>£ | Computer<br>Equipment<br>£ | Other<br>Equipment<br>£ | Total<br>2025<br>£ |
|---------------------------------|--------------------------------|----------------------------|-------------------------|--------------------|
| <b>Cost</b>                     |                                |                            |                         |                    |
| 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>     |
| <b>Accumulated depreciation</b> |                                |                            |                         |                    |
| 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>     |
| <b>Net book value</b>           |                                |                            |                         |                    |
| 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<br>£    | 2024<br>£    |
|--|--------------|--------------|
| 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<br>balance<br>2025<br>£ | Incoming<br>resources<br>2025<br>£ | Outgoing<br>resources<br>2025<br>£ | Transfers<br>in the year<br>2025<br>£ | Closing<br>balance<br>2025<br>£ |
|-----------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| <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<br>funds | 2025           |
|--------------------------|---------------------------|-----------------|---------------------|----------------|
|                          | General<br>£              | Designated<br>£ | £                   | £              |
| 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<br>balance<br>2024<br>£ | Incoming<br>resources<br>2024<br>£ | Outgoing<br>resources<br>2024<br>£ | Transfers<br>in the year<br>2024<br>£ | Closing<br>balance<br>2024<br>£ |
|--------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| <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  |
|   |      | £                  | £            | £             | £               | £          | £     | £                  | £          | £              | £               | £          | £     |
| <b>INCOME AND ENDOWMENTS FROM:</b>      |      |                    |              |               |                 |            |       |                    |            |                |                 |            |       |
| 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           |            |       |
| <b>Total income and endowments</b>      |      | <b>487,142</b>     | <b>6,025</b> | <b>50,087</b> | <b>543,254</b>  |            |       | <b>542,328</b>     | <b>-</b>   | <b>49,829</b>  | <b>592,156</b>  |            |       |
| <b>EXPENDITURE ON:</b>                  |      |                    |              |               |                 |            |       |                    |            |                |                 |            |       |
| Charitable activities:                  | 5    | 519,814            | 5,900        | 41,710        | 567,424         |            |       | 561,994            | -          | 44,562         | 606,556         |            |       |
| <b>Total Expenditure</b>                |      | <b>519,814</b>     | <b>5,900</b> | <b>41,710</b> | <b>567,424</b>  |            |       | <b>561,994</b>     | <b>-</b>   | <b>44,562</b>  | <b>606,556</b>  |            |       |
| <b>Net income/(expenditure)</b>         |      | <b>(32,672)</b>    | <b>125</b>   | <b>8,377</b>  | <b>(24,170)</b> |            |       | <b>(19,667)</b>    | <b>-</b>   | <b>5,267</b>   | <b>(14,401)</b> |            |       |
| <b>Transfers between funds</b>          | 14   | <b>-</b>           | <b>-</b>     | <b>-</b>      | <b>-</b>        |            |       | <b>1,000</b>       | <b>-</b>   | <b>(1,000)</b> | <b>-</b>        |            |       |
| <b>Net movement in funds</b>            |      | <b>(32,672)</b>    | <b>125</b>   | <b>8,377</b>  | <b>(24,170)</b> |            |       | <b>(18,667)</b>    | <b>-</b>   | <b>4,267</b>   | <b>(14,401)</b> |            |       |
| <b>Reconciliation of funds:</b>         |      |                    |              |               |                 |            |       |                    |            |                |                 |            |       |
| Total funds brought forward             |      | 189,198            | -            | 9,714         | 198,912         |            |       | 207,865            | -          | 5,447          | 213,312         |            |       |
| <b>Total funds carried forward</b>      | 14   | <b>156,526</b>     | <b>125</b>   | <b>18,091</b> | <b>174,742</b>  |            |       | <b>189,198</b>     | <b>-</b>   | <b>9,714</b>   | <b>198,912</b>  |            |       |