

ABINGDON VINEYARD CHURCH

England & Wales · Charity number 1123914

Details

Status Registered

Legal form CIO

Registered 2008-04-29

Register [View on the Charity Commission register](#)

Contact

Address Po Box 533
Abingdon
OX14 9BY

Phone 01235884759

Email office@abingdonvineyard.org.uk

Website www.abingdonvineyard.org.uk

Activities

Objects: A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF ABINGDON, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;B TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF ABINGDON, THE UNITED KINGDOM RO THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;C THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHARITY IN PROMOTING THE OBJECTS.

Activities: Abingdon Vineyard Church offers Christian teaching, worship and fellowship in a modern, informal and accessible way. We have a strong emphasis on working within the community at large and seek to serve the needs of people regardless of their background, beliefs or social position. We operate a successful Youth Club in the more deprived area of South Abingdon working with other local agencies.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ABINGDON
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£76,014	£63,892	-	-
2024-03-31	£29,944	£34,371	-	-
2023-03-31	£29,006	£27,590	-	-
2022-03-31	£33,603	£25,709	-	-
2021-03-31	£32,672	£24,503	-	-

Trustees

Name	Role	Appointed
RAYMOND ARTHUR BALL	Chair	
Harriet Mboloma Kanyanta		2015-06-07
Nigel Christopher Meaby		2018-04-20
Usha Masih		2019-04-01

ABINGDON VINEYARD CHURCH

England & Wales - Charity number 1123914

Accounts

Abingdon Vineyard Church

Report and Accounts
Year ended 31 March 2025

Stewardship 
Active generosity

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

ABINGDON VINEYARD CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

ADDRESS FOR CORRESPONDENCE	PO Box 533, Abingdon, OX14 9BY
GOVERNING DOCUMENT	CIO Constitution dated 11th December 2023
CHARITY REGISTRATION NUMBER	1123914
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Ray Ball
CUSTODIAN TRUSTEES	Harriet Kanyanta Nigel Meaby Usha Masih
INDEPENDENT EXAMINER	Hannah Clack Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Page 1	Legal & Administrative Details
Pages 2-7	Trustees' Report
Page 8	Independent Examiner's Report
Page 9	Receipts and Payments Account
Page 10	Statement of Assets & Liabilities
Pages 11-12	Notes to the Accounts

Abingdon Vineyard Church

Trustees Annual Report for the period 1st April 2024 to 31st March 2025

Charity registration number: 1123914

Objects and Activities

Abingdon Vineyard Church converted to a Charitable Incorporated Organisation (CIO) on 5th September 2024.

The following objectives of Abingdon Vineyard Church are set out in the Constitution dated 11th December 2023.

1. To advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Abingdon, the United Kingdom or the World as the trustees from time to time may think fit.
3. The trustees must use the income and may use the capital of the charity in promoting the objects.

Abingdon Vineyard Church carries out these objectives primarily through church activities (Sunday gatherings, small groups, pastoral support and training) and community activities such as (storehouse, foodbank, baby & toddler group and family & youth outreach).

The public facing meetings and community outreach groups and events are held at the local community centre and anyone can attend regardless of background or situation.

Abingdon Vineyard Church is affiliated to Vineyard Churches UK & Ireland and was established in South Abingdon in 2006, having been planted out of Oxford Vineyard Church.

Public Benefit

The planning and delivery of the activities of the charity are with full regard to the Charity Commission guidance of Public Benefit and the church and community activities are available to anyone regardless of background and beliefs and require no commitment to the church.

Abingdon Vineyard is active particularly in the community of South Abingdon and invests much of the church's resources in supporting and improving lives in that community. The church is located in the Caldecott Ward of South Abingdon which, according to the English Indices of Multiple Deprivation (IMD), is among the 20% most deprived areas in the country and is in the 10% most deprived areas for education, skills, and training.

A proportion of Abingdon Vineyard Church's funds go to the national Vineyard Churches UK&I movement to help bring benefit to a wider range of people.

Achievements and performance in the financial year 2024-2025

1. Advancing the Christian Faith

Sunday Mornings

Abingdon Vineyard Church meets weekly on Sunday mornings for a time of worship, teaching, sharing and prayer. On the first three Sundays in the month, 'Kingdom Builders', which provides separate teaching and activities for children and young people under 18, runs alongside the main gathering. On the 4th and 5th Sundays in the month there is an all-age gathering with the children joining the adults for a more interactive style of meeting.

A prayer meeting which is open to all is held before each gathering.

Refreshments are provided before and during the gatherings to help facilitate a social element, giving people the opportunity meet one another and grow in friendships.

Small Groups

These groups are a core part of church life and are a place where those attending can grow spiritually, be encouraged and develop strong friendships through exploring the bible together, sharing, praying for each other and growing in the use of spiritual and natural gifts. The pastoral support of the church takes place mainly within the context of the Small Group.

Small Groups are held in-person, on Zoom and as a hybrid of in-person & Zoom to enable maximum engagement. Also, they take place both in private homes and at Preston Road Community Centre.

Alpha Course

Abingdon Vineyard Church is committed to running Alpha courses. This provides an opportunity to explore the Christian faith in an evidential and relaxed manner. It includes 12 weekly short films, provided by Alpha UK, and discussion times where people are free to express their own thoughts. It also includes a day focusing on the Holy Spirit. During these sessions those attending are free to make up their own minds and to explore as little or as much of the Christian faith as they choose.

Women's Events

Abingdon Vineyard Church organises monthly Women's Breakfasts and occasional Women's Days to enable friendships to develop and as open events to which people can invite their friends.

Youth

The Youth meet bi-weekly for games and teaching. In August 2024, eight young people and three leaders from Abingdon Vineyard Church attended the Vineyard Churches UK & Ireland 'Dreaming the Impossible' (DTI) youth festival at Stafford showground.

Leadership Training and Support

Abingdon Vineyard Church seeks to support the growth and development of leaders.

In the financial year 2024-25, leaders received training through attendance at the 2-day Vineyard Leaders Gathering (VLG) in April 2024. This is run by Vineyard Churches UK & Ireland and brings leaders and potential leaders together for fellowship, worship and teaching through talks & seminars. The VLG brings knowledge, refreshing and fellowship and helps connect leaders with the activities and experiences of the wider Vineyard Church family.

During this financial year Abingdon Vineyard Church continued monthly leaders training using the Vineyard Churches UK&I Leadership Essentials course. This consists of shorts films and discussion times, with the attendees also having their own log-in to the course to enable learning in their own time.

The Senior Pastors were supported through Area and National Vineyard Churches Senior Pastors meetings and 'Church in Abingdon' staff meetings. This enabled them to share and learn from a wider group.

Church in Abingdon

Abingdon Vineyard Church is a member of the 'Church in Abingdon' collective, building relationship with other churches and supporting joint outreach initiatives.

2. Relieving Sickness and Financial Hardship

Community

From the beginning, the vision of Abingdon Vineyard has been to be a 'church without walls', demonstrating Christian principles through actions and activities in the local community and beyond. Abingdon Vineyard Church reaches out to the unchurched people of Abingdon, demonstrating the love of Jesus. It is committed to teaching and living out faith in support of people in all stages of life, regardless of background, beliefs or situation. Through this the Christian faith is demonstrated in a practical and relevant way, meeting people where they are and providing light and life into their situations. All the church's meetings and events are free to everyone to make them accessible to all.

In the financial year 2024-25, Abingdon Vineyard Church served the community through the following activities:

Baby and Toddler Group - This meets on Friday mornings during school term time at Preston Road Community Centre. All children under 5 with their parents/carers are welcome to come for a time of play, singing and refreshments.

Family Events - At various times during the year Abingdon Vineyard Church provides Sunday morning events for people of all ages, which are delivered with a free café and craft activities for children.

Storehouse - Through the 'Storehouse' ministry Abingdon Vineyard continues to provide basic household items to families and individuals in need who are establishing homes under various

personal circumstances. Introductions are through local support agencies or referral and the ministry is well received by the agencies and recipients alike.

Foodbank - Abingdon Vineyard Church co-ordinates the South Centre of the Abingdon Foodbank. This aids those struggling to feed themselves by giving out food packages via referrals from various local agencies. The Abingdon Foodbank is part of The Trussell Trust and Abingdon Vineyard works in partnership with Christ Church (Abingdon) who co-ordinates the North Centre.

Also, during the financial year 2024-25, one of the senior pastors of Abingdon Vineyard Church was on the steering group for the Caldecott Community Profile and also connected with other agencies working in the area through the South Abingdon Partners meetings.

Relief of hardship

In fulfilment of the charity's objectives concerning relief of hardship, Abingdon Vineyard Church's ministry to the needy is both inward and outward facing. Abingdon Vineyard seeks to directly support the needy within the church (inward facing) through small groups and with pastoral care and practical support according to need. Where specialist support is needed, introductions to outside agencies are arranged through the contacts the church has developed. The church continues to support the needy in the community (outward facing) with the co-ordination of the South Centre of the Abingdon Foodbank and storehouse. It also runs Christians Against Poverty (CAP) budgeting courses when the need is recognised.

Financial Review

During the year the charity converted from a charitable company to a CIO, therefore the accounts are now being prepared on a receipts and payments basis, rather than the accruals basis that has been used in previous years. This has included the restatement of the 2024 accounts on a receipts and payments basis.

Annual donations have increased by £3,498, to £28,257, while the timing of gift aid receipts means that the overall income has fallen by £2,609 to £33,692.

Payments for church activities has reduced by £2,730 to £28,809, giving the church a surplus of £4,883 for the year.

Also included in the accounts are stock purchases of £35,083 for the Abingdon Foodbank South Centre, and receipts of £42,322 from Christ Church Abingdon for the reimbursement of stock purchases. The reimbursements in the year are higher than the payments due to funds being owed to the charity at the end of 2024.

Overall, there was a surplus for the year of £12,122 (2024: £8,207 deficit). The charity's cash of hand increased by the same amount, to £151,995.

Principal source of funds

The majority of Abingdon Vineyard Church funds come from regular donations and people are free to donate or not according to their personal situation. Abingdon Vineyard Church does not hold collections. Regular donations are uplifted through the Gift Aid scheme and Abingdon Vineyard is recognised as a Charity for the purposes of Tax. The majority of the expenditure in operating the South Centre of the Abingdon Foodbank is covered by the Abingdon Foodbank (Trussell Trust) funds which are held by Christ Church (Abingdon).

How expenditure supports key activities of the charity

In the financial year 2024-25 Abingdon Vineyard Church did not have any paid staff and so all expenditure was used for promoting and delivering the objects of the charity.

All venues are hired so there are no maintenance costs or other building costs other than hire costs.

Overhead costs are also low as Abingdon Vineyard Church does not have an office or other paid for accommodation; the office function being provided by the Senior Pastors.

Reserves policy

Abingdon Vineyard Church holds reserve funds to cover any lean periods of donation and to support future development of the charity. This includes funds set aside in a designated fund for Church Development to support the charity's aspirations for growth and the provision of greater access to church activities for the community. This is consistent with Abingdon Vineyard Church's objectives of the advancement of the Christian faith, education & training and the relief of those facing hardship. The reserves have been agreed by the trustees as no less than the equivalent of 3 months operational costs plus 2 months purchase of foodbank supplies (approximately £14,000). The charity has complied with this policy throughout the financial year.

Structure, governance, and management:

Governing document

Abingdon Vineyard Church is a charity registered in England and Wales constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1123914.

Abingdon Vineyard Church converted to a Charitable Incorporated Organisation (CIO) on 5th September 2024.

Risk management

The charity is small with minimal paid employees and almost all the work is carried out by unpaid volunteers including the Senior Pastors. Any significant expenditure above and beyond the routine running costs is reviewed by the trustees prior to the expenditure being incurred. Income and

expenditure are routinely monitored by the Senior Pastor for any risk posed and reported to the trustees. The charity has no property and hires venues as required.

All equipment owned by the charity is stored securely when not in use and is fully protected through specialist church insurance through a specialist insurance broker. The activities of the church are also insured and such activities are routinely reviewed to ensure there is adequate cover.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

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

Ray Ball
Ray Ball (Jan 30, 2026 12:51:06 GMT)

RAY BALL

Date: Jan 30, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ABINGDON VINEYARD CHURCH

I report to the trustees on my examination of the accounts of Abingdon Vineyard Church ('the charity') for the year ended 31 March 2025 on pages 9 to 12 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hannah Clack
Hannah Clack (Jan 30, 2026 13:22:09 GMT)

Hannah Clack
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jan 30, 2026

ABINGDON VINEYARD CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	2025	2024
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
Donations		28,014	-	243	28,257	24,759
Gift aid receipts		5,185	-	-	5,185	11,542
Income from courses and events		250	-	-	250	-
		<u>33,449</u>	<u>-</u>	<u>243</u>	<u>33,692</u>	<u>36,301</u>
<i>Capital and similar receipts</i>						
Net reimbursement of stock purchased on behalf of Abingdon Foodbank		-	-	42,322	42,322	17,631
		<u>-</u>	<u>-</u>	<u>42,322</u>	<u>42,322</u>	<u>17,631</u>
<i>Total receipts</i>		<u>33,449</u>	<u>-</u>	<u>42,565</u>	<u>76,014</u>	<u>53,932</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	24,916	-	193	25,109	26,324
Grants paid in relation to charitable activities undertaken by others	3	3,700	-	-	3,700	5,215
		<u>28,616</u>	<u>-</u>	<u>193</u>	<u>28,809</u>	<u>31,539</u>
<i>Capital and similar payments</i>						
Net purchase of stock on behalf of Abingdon Foodbank		-	-	35,083	35,083	30,600
		<u>-</u>	<u>-</u>	<u>35,083</u>	<u>35,083</u>	<u>30,600</u>
<i>Total payments</i>		<u>28,616</u>	<u>-</u>	<u>35,276</u>	<u>63,892</u>	<u>62,139</u>
Net of receipts / (payments) before transfers		4,834	-	7,289	12,122	- 8,207
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>4,834</u>	<u>-</u>	<u>7,289</u>	<u>12,122</u>	<u>- 8,207</u>
Cash funds as at last year end		22,983	117,588	- 698	139,872	148,078
Cash funds at this year end	A	<u>27,817</u>	<u>117,588</u>	<u>6,590</u>	<u>151,995</u>	<u>139,872</u>

The notes on pages 11 - 12 form part of these accounts.

ABINGDON VINEYARD CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds		Restricted funds	2025	2024
		General funds	Designated funds			
		£	£	£	£	£
A Cash funds						
Cash at bank with immediate access		27,817	117,588	6,590	151,995	139,526
Petty cash		-	-	-	-	346
		<u>27,817</u>	<u>117,588</u>	<u>6,590</u>	<u>151,995</u>	<u>139,872</u>
B Other monetary assets						
Gift aid due to charity		6,744	-	-	6,744	5,185
Foodbank reimbursement debtor		3,176	-	-	3,176	10,761
		<u>9,920</u>	<u>-</u>	<u>-</u>	<u>9,920</u>	<u>15,946</u>
The charity purchases stock on behalf of the local Foodbank which is operated by Christ Church Abingdon. Abingdon Vineyard is then repaid for the spending at a later date.						
C Liabilities						
Falling due within one year						
Fee for Independent Examination		1,020	-	-	1,020	1,080
		<u>1,020</u>	<u>-</u>	<u>-</u>	<u>1,020</u>	<u>1,080</u>
Total		<u>1,020</u>	<u>-</u>	<u>-</u>	<u>1,020</u>	<u>1,080</u>

D Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Ray Ball
Ray Ball (Jan 30, 2026 12:51:06 GMT)

RAY BALL

Date: Jan 30, 2026

The notes on pages 11 - 12 form part of these accounts.

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, now that the charity is a charitable incorporated organisation it has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 6 below.

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.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Youth and children's work	3,018	-	-	3,018	1,479
Equipment purchases and maintenance	-	-	-	-	1,991
Sunday Gatherings and Meetings	1,978	-	-	1,978	2,196
Outreach & Evangelism	1,086	-	-	1,086	1,897
Venue hire	11,734	-	-	11,734	9,559
Conferences and training	1,119	-	-	1,119	3,521
Miscellaneous expenses	-	-	-	-	389
Governance	2,158	-	-	2,158	1,080
Church Office Costs	3,143	-	-	3,143	3,479
Insurance	378	-	-	378	733
Foodbank	-	-	193	193	-
Storehouse & compassion ministry	301	-	-	301	-
	<u>24,916</u>	<u>-</u>	<u>193</u>	<u>25,109</u>	<u>26,324</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for UK and overseas mission:					
Vineyard Church UK & Ireland	1,300	-	-	1,300	1,815
European Christian Mission	2,400	-	-	2,400	2,400
Oxfordshire Play Association	-	-	-	-	1,000
	<u>3,700</u>	<u>-</u>	<u>-</u>	<u>3,700</u>	<u>5,215</u>

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

4 Transactions with related parties

During the year the charity received donations totalling £16,925 (2024: £15,844) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £		
General funds	22,983	33,449	-	28,616	-	27,817	
Designated funds							
Church Development Fund	117,588	-	-	-	-	117,588	
	<u>117,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,588</u>	
Restricted funds							
Youth Club	9,716	-	-	-	-	9,716	
Foodbank Centre Stock	-	10,414	42,322	-	35,083	-	3,176
Compassion Ministry	-	243	-	193	-	-	50
	<u>-</u>	<u>698</u>	<u>42,565</u>	<u>-</u>	<u>35,276</u>	<u>-</u>	<u>6,590</u>
Total funds	<u>139,872</u>	<u>76,014</u>	<u>-</u>	<u>63,892</u>	<u>-</u>	<u>151,995</u>	

The Church Development Fund is money set aside for possible future building projects.

The Youth Club fund relates to funds donated specifically for the Youth Club and cannot be spent on any other church activities.

The Foodbank Centre Stock fund represents the reimbursements received from Abingdon Foodbank funds (held by Christ Church Abingdon) for the purchase of stock for the Abingdon Foodbank South Centre

The Compassion Ministry fund relates to monies donated to the church, to be used specifically for the help of the poor and the needy.

6 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2024 £	2023 £
Previously reported reserves, at 31 March	155,536	159,964
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(798)	(1,428)
Exclusion of previously included debtors	(15,946)	(11,543)
Exclusion of previously included creditors	1,080	1,085
Re-stated reserves, at 31 March	<u>139,872</u>	<u>148,078</u>

Reconciliation of results

	2024 £
Previously reported results	(4,427)
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	629
Excluded movements in debtors resulting in the recognition of more / (less) income	(4,403)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(5)
Re-stated results	<u>(8,206)</u>

ABINGDON VINEYARD CHURCH

England & Wales - Charity number 1123914

Accounts

Abingdon Vineyard Church

Report and Accounts
Year ended 31 March 2024

Stewardship 
Active generosity

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

ABINGDON VINEYARD CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Ray Ball Harriet Kanyanta Nigel Meaby Usha Masih
Governing Document	Memorandum and Articles of Association dated 26 February 2008
Company Registration Number	06513569
Charity Registration Number	1123914
Principal Address & Registered Office	24 Healey Close Abingdon OX14 5RL
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	NatWest Bank Plc Abingdon Branch 11 Market Place Abingdon, Oxon OX14 3HH

Contents	Page
Company Information	1
Trustees' Annual Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-15
Detailed Statement of Financial Activities with Comparatives	16

Trustees Annual Report for the period

1st April 2023 to 31st March 2024

Charity registration number: 1123914 Company registration number: 06513569

Abingdon Vineyard Church Ltd

Objects and Activities

The following objectives of Abingdon Vineyard Church are set out in the Memorandum and Articles of Association incorporated 26th February 2008.

1. To advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Abingdon, the United Kingdom or the World as the trustees from time to time may think fit.
3. The trustees must use the income and may use the capital of the charity in promoting the objects.

Abingdon Vineyard Church carries out these objectives primarily through activities such as church (Sunday services, small groups, and training) and through community activities such as storehouse, foodbank and family & youth outreach.

The public facing meetings and community outreach groups and events are held at the local community centre and anyone can attend regardless of background or situation.

Abingdon Vineyard Church is affiliated to Vineyard Churches UK & Ireland and was established in South Abingdon in 2006, having been planted out of Oxford Vineyard Church.

Public Benefit

The planning and delivery of the activities of the charity are with full regard to the Charity Commission guidance of Public Benefit. This is demonstrated in the activities of the church in worship, teaching and pastoral support within the church community and the outward focus on what is offered to the community at large. The Baby & Toddler Group, Storehouse, Foodbank and a range of other activities are available to anyone regardless of background and beliefs and require no commitment to the church.

Abingdon Vineyard is active particularly in the community of South Abingdon and invests much of the church's resources in supporting and improving lives in that community. The church is located in the Caldecott Ward of South Abingdon which, according to the English Indices of Multiple Deprivation (IMD), is among the 20% most deprived areas in the country and is in the 10% most deprived areas for education, skills, and training.

A proportion of Abingdon Vineyard Church's funds go to the national Vineyard Churches UK&I movement to help bring benefit to a wider range of people.

Achievements and performance in the financial year 2023-2024

1. Advancing the Christian Faith

Sunday Mornings

Abingdon Vineyard Church meets weekly on Sunday mornings for a time of worship, teaching, sharing and prayer. On the first three Sundays in the month, 'Kingdom Builders', which provides separate teaching and activities for children and young people under 18, runs alongside the main gathering. On the 4th and 5th Sundays in the month there is an all-age gathering with the children joining the adults for a more interactive style of meeting.

A prayer meeting which is open to all is held before each gathering.

Refreshments are provided before and during the gatherings to help facilitate a social element, giving people the opportunity meet one another and grow in friendships.

Small Groups

These groups are a core part of church life and are a place where those attending can grow spiritually, be encouraged and develop strong friendships through exploring the bible together, sharing, praying for each other and growing in the use of spiritual and natural gifts. The pastoral support of the church takes place mainly within the context of the Small Group.

Small Groups are held in-person, on Zoom and as a hybrid of in-person & Zoom to enable maximum engagement. Also, they take place both in private homes and at Preston Road Community Centre.

Alpha Course

Abingdon Vineyard Church is committed to running Alpha courses. This provides an opportunity to explore the Christian faith in an evidential and relaxed manner. It includes 12 weekly short films, provided by Alpha UK, and discussion times where people are free to express their own thoughts. It also includes a day focusing on the Holy Spirit. During these sessions those attending are free to make up their own minds and to explore as little or as much of the Christian faith as they choose.

Women's Events

Abingdon Vineyard Church organises monthly Women's Breakfasts and occasional Women's Days to enable friendships to develop and as open events to which people can invite their friends.

Youth

Abingdon Vineyard ran a Youth Alpha course starting in January 2024. The Youth then continued to meet bi-weekly for games and teaching. In July 2023, four young people and two leaders from Abingdon Vineyard Church attended the Vineyard Churches UK & Ireland 'Dreaming the Impossible' (DTI) youth festival at Stafford showground.

Leadership Training and Support

Abingdon Vineyard Church seeks to support the growth and development of leaders.

In the financial year 2023-24, leaders received training through attendance at the 2-day Vineyard Leaders Gathering (VLG) in April 2023. This is run by Vineyard Churches UK & Ireland and brings Vineyard leaders and potential leaders together for fellowship, worship and teaching through seminars and presentations by internationally recognised speakers. The VLG brings knowledge, refreshing and fellowship and helps connect leaders with the activities and experiences of the wider Vineyard Church family.

During this financial year Abingdon Vineyard Church continued monthly leaders training using the Vineyard Churches UK&I Leadership Essentials course. This consists of shorts films and discussion times, with the attendees also having their own log-in to the course to enable learning in their own time.

The Senior Pastors were supported through Area and National Vineyard Churches Senior Pastors meetings and 'Church in Abingdon' staff meetings. This enabled them to share and learn from a wider group.

Church in Abingdon

Abingdon Vineyard Church is a member of the 'Church in Abingdon' collective, building relationship with other churches and supporting joint outreach initiatives.

2. Relieving Sickness and Financial Hardship

Community

From the beginning, the vision of Abingdon Vineyard has been to be a 'church without walls', demonstrating Christian principles through actions and activities in the local community and beyond. Abingdon Vineyard Church reaches out to the unchurched people of Abingdon, demonstrating the love of Jesus. It is committed to teaching and living out faith in support of people in all stages of life, regardless of background, beliefs or situation. Through this the Christian faith is demonstrated in a practical and relevant way, meeting people where they are and providing light and life into their situations. All the church's meetings and events are free to everyone to make them accessible to all.

In the financial year 2023-24, Abingdon Vineyard Church served the community through the following activities:

Baby and Toddler Group - This meets on Friday mornings during school term time at Preston Road Community Centre. All children under 5 with their parents/carers are welcome to come for a time of play, singing and refreshments.

Family Events - At various times during the year Abingdon Vineyard Church provides Sunday morning events for people of all ages, which are delivered with a free café and craft activities for children.

Running a stall at the South Abingdon Play and Activity Day - Oxfordshire Play Association organises an annual Play and Activity Day in South Abingdon. In the financial year 2023-24 this was on Saturday 8th July 2023. Abingdon Vineyard Church supported this by being a co-sponsor and running a smoothie making stall, which was a free activity for children and young people.

Storehouse - Through the 'Storehouse' ministry Abingdon Vineyard continues to provide basic household items to families and individuals in need who are trying to establish homes under various personal circumstances. Introductions are through local support agencies or referral and the ministry is well received by the agencies and recipients alike.

Foodbank - Abingdon Vineyard Church co-ordinates the South Centre of the Abingdon Foodbank. This aids those struggling to feed themselves by giving out food packages via referrals from various local agencies. The Abingdon Foodbank is part of The Trussell Trust and Abingdon Vineyard works in partnership with Christ Church (Abingdon) who co-ordinates the North Centre.

Abingdon Vineyard Church is a member of the Church in Abingdon collective, building relationship with other churches and supporting joint community initiatives demonstrating the unity of the churches within Abingdon. Where applicable Abingdon Vineyard extends an invitation to other churches and charities that are active in the area to be part of their events.

Also, during the financial year 2023-24, one of the senior pastors of Abingdon Vineyard Church was on the steering group for the Caldecott Community Profile and also connected with other agencies working in the area through the South Abingdon Partners meetings.

Relief of hardship

In fulfilment of the charity's objectives concerning relief of hardship, Abingdon Vineyard Church's ministry to the needy is both inward and outward facing. Abingdon Vineyard seeks to directly support the needy within the church (inward facing) through small groups and with pastoral care and practical support according to need. Where specialist support is needed, introductions to outside agencies are arranged through the contacts the church has developed. The church continues to support the needy in the community (outward facing) with the co-ordination of the South Centre of the Abingdon Foodbank and storehouse. It also runs Christians Against Poverty (CAP) budgeting courses when the need is recognised.

Financial Review

During the year income increased by £938, to £29,944, while expenditure increased by £6,781, to £34,371. As a result there was a deficit for the year increased of £4,427 (2023: £1,416 surplus). The charity's net assets decreased by the same amount, to £155,536. Net current assets decreased by £3,799, to £154,738.

Principal source of funds

The majority of Abingdon Vineyard Church funds come from regular donations and people are free to donate or not according to their personal situation. Abingdon Vineyard Church does not hold collections. Regular donations are uplifted through the Gift Aid scheme and Abingdon Vineyard is recognised as a Charity for the purposes of Tax. The majority of the expenditure in operating the South Centre of the Abingdon Foodbank is covered by the Abingdon Foodbank (Trussell Trust) funds which are held by Christ Church (Abingdon).

How expenditure supports key activities of the charity

In the financial year 2023-24 Abingdon Vineyard Church did not have any paid staff and so all expenditure was used for promoting and delivering the objects of the charity.

All venues are hired so there are no maintenance costs or other building costs other than hire costs.

Overhead costs are also low as Abingdon Vineyard Church does not have an office or other paid for accommodation; the office function being provided by the Senior Pastors.

Reserves policy

Abingdon Vineyard Church holds reserve funds to cover any lean periods of donation and to support future development of the charity. This includes funds set aside in a designated fund for Church Development to support the charity's aspirations for growth and the provision of greater access to church activities for the community. This is consistent with Abingdon Vineyard Church's objectives of the advancement of the Christian faith, education & training and the relief of those facing hardship.

Structure, governance, and management:

Governing document

Abingdon Vineyard Church is registered under the Companies Act 2006 as a company limited by guarantee and not having any share capital.

Abingdon Vineyard Church is a charity registered in England and Wales constituted as a limited company under its Memorandum and Articles of Association.

The charity registration number is 1123914 and the company registration number is 06513569.

Risk management

The charity is small with minimal paid employees and almost all the work is carried out by unpaid volunteers including the Senior Pastors. Any significant expenditure above and beyond the routine running costs is reviewed by the directors/trustees prior to the expenditure being incurred. Income and expenditure are routinely monitored by the Senior Pastor for any risk posed and reported to the trustees. The charity has no property and hires venues as required.

All equipment owned by the charity is stored securely when not in use and is fully protected through specialist church insurance through a specialist insurance broker. The activities of the church are also insured and such activities are routinely reviewed to ensure there is adequate cover.

Responsibilities of trustees under company law

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

Company 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

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


Ray Ball (Jan 28, 2025 15:27 GMT)

Ray Ball

Date: Jan 28, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ABINGDON VINEYARD CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 on pages 8 to 16 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 Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.


Sarah Crispin (Jan 30, 2025 08:30 GMT)

Sarah Crispin ACA
The Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jan 30, 2025

ABINGDON VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	29,944	-	29,944	28,426
Charitable activities	4	-	-	-	580
Total income and endowments		<u>29,944</u>	<u>-</u>	<u>29,944</u>	<u>29,006</u>
EXPENDITURE ON:					
Charitable activities	5	31,817	2,555	34,371	27,590
Total expenditure		<u>31,817</u>	<u>2,555</u>	<u>34,371</u>	<u>27,590</u>
Net income/(expenditure)		(1,873)	(2,555)	(4,427)	1,416
Transfers between funds	13	(12,969)	12,969	-	-
		<u>(14,842)</u>	<u>10,414</u>	<u>(4,427)</u>	<u>1,416</u>
Reconciliation of funds:					
Total funds brought forward		<u>150,248</u>	<u>9,716</u>	<u>159,964</u>	<u>158,548</u>
Total funds carried forward	13	<u>135,406</u>	<u>20,130</u>	<u>155,536</u>	<u>159,964</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-15 form part of these accounts.

ABINGDON VINEYARD CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	798	-	798	1,428
		<u>798</u>	<u>-</u>	<u>798</u>	<u>1,428</u>
CURRENT ASSETS					
Debtors	10	15,946	-	15,946	11,543
Cash at bank and in hand	11	119,742	20,130	139,872	148,079
		<u>135,688</u>	<u>20,130</u>	<u>155,818</u>	<u>159,622</u>
CREDITORS: Amounts falling due within one year	12	(1,080)	-	(1,080)	(1,085)
Net current assets / (liabilities)		<u>134,608</u>	<u>20,130</u>	<u>154,738</u>	<u>158,537</u>
TOTAL NET ASSETS		<u>135,406</u>	<u>20,130</u>	<u>155,536</u>	<u>159,965</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		17,818	-	17,818	32,661
Designated funds		117,588	-	117,588	117,588
		<u>135,406</u>	<u>-</u>	<u>135,406</u>	<u>150,249</u>
Restricted Funds		<u>-</u>	<u>20,130</u>	<u>20,130</u>	<u>9,716</u>
		<u>135,406</u>	<u>20,130</u>	<u>155,536</u>	<u>159,965</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

RA Ball
RA Ball (Jan 28, 2025 15:27 GMT)

Ray Ball

Date: Jan 28, 2025

Company number: 06513569

Charity number: 1123914

The notes on page 10-15 form part of these accounts.

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company 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"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) 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 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.

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.

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

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.

The cost of raising funds is not significant and has not been separately disclosed.

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.

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. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	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.

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

- f) 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.
- g) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- h) 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.
- In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:
- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	2024 £	2023 £
Donations of cash and similar	24,759	22,891
Income tax recoverable	5,185	5,535
	<u>29,944</u>	<u>28,426</u>

4 Income from charitable activities

	2024 £	2023 £
Sundry and Miscellaneous	-	580
	<u>-</u>	<u>580</u>

5 Charitable expenditure

	2024 £	2023 £
a Costs incurred directly on specific activities		
Youth and children's work	1,479	26
Wages and salaries	-	1,080
Equipment purchases and maintenance	1,991	1,515
Meetings	-	1,542
Emergency Foodbank	2,555	1,843
Evangelism	1,897	988
Ministry event costs	2,196	267
Venue hire	6,116	1,895
Rent and rates	3,444	3,423
Conferences and training	3,521	5,196
Miscellaneous expenses	389	456
	<u>23,586</u>	<u>18,231</u>
Grants payable (note 5c)	4,880	4,880
	<u>28,466</u>	<u>23,111</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,080	750
	<u>1,080</u>	<u>750</u>
Printing, postage and stationery	2,426	2,790
Subscriptions and professional fees	1,383	310
Depreciation of tangible fixed assets	629	629
Insurance	387	-
	<u>5,905</u>	<u>4,479</u>
Total expenditure	<u>34,371</u>	<u>27,590</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,080 (2023: £750).

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	4,880	-	4,880
	<u>4,880</u>	<u>-</u>	<u>4,880</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	4,880	-	4,880
	<u>4,880</u>	<u>-</u>	<u>4,880</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Vineyard Church UK & Ireland	1,480	2,100
European Christian Mission	2,400	-
Oxfordshire Play Association	1,000	-
Grants to institutions for less than £1,000 each	-	2,780
	<u>4,880</u>	<u>4,880</u>

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

The average monthly number of employees during the year was 0 (2023: 1). 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.

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

7 Acting as agent

On occasion the charity pays for resources on behalf of the local Foodbank which is operated by Chrit Church Abingdon. Abingdon Vineyard is then repaid for the spending at a later date. This expenditure is incurred as agent for the Foodbank and the expenditure, and the related repayments, are excluded from the Statement of Financial Activities; any money that has not been repaid by the year end is recognised as a debtor.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2024 £
Cost		
At 1 April 2023	15,103	15,103
Additions	-	-
Disposals	(9,213)	(9,213)
At 31 March 2024	<u>5,890</u>	<u>5,890</u>
Accumulated depreciation		
At 1 April 2023	13,675	13,675
Charge for the year	629	629
Eliminated on disposal	(9,213)	(9,213)
At 31 March 2024	<u>5,091</u>	<u>5,091</u>
Net book value		
At 31 March 2024	<u>798</u>	<u>798</u>
At 31 December 2023	<u>1,428</u>	<u>1,428</u>

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

10 Debtors

	2024 £	2023 £
Falling due within one year:		
Tax recoverable	5,185	11,543
Other debtors	10,414	-
Prepayments and accrued income	347	-
	<u>15,946</u>	<u>11,543</u>
Total debtors	<u>15,946</u>	<u>11,543</u>

11 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	139,872	148,079
	<u>139,872</u>	<u>148,079</u>

12 Creditors: liabilities falling due within one year

	2024 £	2023 £
Accruals	1,080	1,085
	<u>1,080</u>	<u>1,085</u>

13 Funds

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Church Development Fund	117,588	-	-	-	-	117,588
	<u>117,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,588</u>
<i>General Unrestricted Funds</i>	32,660	29,944	(31,817)	(12,969)	-	17,818
	<u>32,660</u>	<u>29,944</u>	<u>(31,817)</u>	<u>(12,969)</u>	<u>-</u>	<u>17,818</u>
Total Unrestricted Funds	150,248	29,944	(31,817)	(12,969)	-	135,406
	<u>150,248</u>	<u>29,944</u>	<u>(31,817)</u>	<u>(12,969)</u>	<u>-</u>	<u>135,406</u>
<i>Restricted Funds</i>						
Youth Club	9,716	-	-	-	-	9,716
Compassion Ministry	-	-	(2,555)	12,969	-	10,414
	<u>9,716</u>	<u>-</u>	<u>(2,555)</u>	<u>12,969</u>	<u>-</u>	<u>20,130</u>
Aggregate of funds	159,964	29,944	(34,371)	-	-	155,536
	<u>159,964</u>	<u>29,944</u>	<u>(34,371)</u>	<u>-</u>	<u>-</u>	<u>155,536</u>

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	798	-	-	798
Stock	-	-	-	-
Debtors	15,946	-	-	15,946
Cash at bank and in hand	2,154	117,588	20,130	139,872
Creditors falling due within one year	(1,080)	-	-	(1,080)
	<u>17,818</u>	<u>117,588</u>	<u>20,130</u>	<u>155,536</u>

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Church Development Fund	117,588	-	-	-	-	117,588
	<u>117,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,588</u>
<i>General Unrestricted Funds</i>	32,056	28,426	(27,279)	(543)	-	32,660
	<u>32,056</u>	<u>28,426</u>	<u>(27,279)</u>	<u>(543)</u>	<u>-</u>	<u>32,660</u>
Total Unrestricted Funds	<u>149,644</u>	<u>28,426</u>	<u>(27,279)</u>	<u>(543)</u>	<u>-</u>	<u>150,248</u>
<i>Restricted Funds</i>						
Youth Club	9,716	-	-	-	-	9,716
Compassion Ministry	(812)	580	(311)	543	-	-
	<u>8,904</u>	<u>580</u>	<u>(311)</u>	<u>543</u>	<u>-</u>	<u>9,716</u>
Aggregate of funds	<u>158,548</u>	<u>29,006</u>	<u>(27,590)</u>	<u>-</u>	<u>-</u>	<u>159,964</u>

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	1,428	-	-	1,428
Stock	-	-	-	-
Debtors	11,543	-	-	11,543
Cash at bank and in hand	20,775	117,588	9,716	148,079
Creditors falling due within one year	(1,085)	-	-	(1,085)
	<u>32,661</u>	<u>117,588</u>	<u>9,716</u>	<u>159,965</u>

The **Church Development Fund** is money set aside for possible future building projects.

The **Youth Club** fund relates to funds donated specifically for the Youth Club and cannot be spent on any other church activities.

ABINGDON VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

The **Compassion Ministry** fund relates to monies donated to the church, to be used specifically for the help of the poor and the needy.

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £15,844 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ABINGDON VINEYARD CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds				Unrestricted funds			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	29,944	-	-	29,944	28,426	-	-	28,426
Charitable activities	4	-	-	-	-	-	-	580	580
Total income and endowments		29,944	-	-	29,944	28,426	-	580	29,006
EXPENDITURE ON:									
Charitable activities:	5	31,817	-	2,555	34,371	27,279	-	311	27,590
Total Expenditure		31,817	-	2,555	34,371	27,279	-	311	27,590
Net income/(expenditure)		(1,873)	-	(2,555)	(4,427)	1,147	-	269	1,416
Transfers between funds	13	(12,969)	-	12,969	-	(543)	-	543	-
Net movement in funds		(14,842)	-	10,414	(4,427)	604	-	812	1,416
Reconciliation of funds:									
Total funds brought forward		32,660	117,588	9,716	159,964	32,056	117,588	8,904	158,548
Total funds carried forward	13	17,818	117,588	20,130	155,536	32,660	117,588	9,716	159,964

ABINGDON VINEYARD CHURCH

England & Wales - Charity number 1123914

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

ABINGDON VINEYARD CHURCH

CHARITY REGISTRATION NO: 1123914

COMPANY REGISTRATION NO: 06513569

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

Pages 2 to 6	Report of the Directors
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 16	Notes to the Financial Statements

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1123914
COMPANY REGISTRATION NUMBER	06513569
START OF FINANCIAL YEAR	1 April 2022
END OF FINANCIAL YEAR	31 March 2023
DIRECTORS THAT SERVED DURING YEAR TO 31 MARCH 2023	Mr Ray Ball Mrs Harriet Kanyanta Mr Nigel Meaby Mrs Usha Masih
REGISTERED ADDRESS	PO Box 533 Abingdon OX14 9BY
DATE OF INCORPORATION	26 February 2008
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	NatWest Bank Plc Abingdon Branch 11 Market Place Abingdon, Oxon OX14 3HH
INDEPENDENT EXAMINERS	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

OBJECTS

The objectives of Abingdon Vineyard Church are set out in the Memorandum and Articles of Association incorporated 26th February 2008.

(i) to advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit; (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit; (iii) the trustees must use the income and may use the capital of the charity in promoting the objects.

Abingdon Vineyard Church carries out these objectives primarily through activities such as a church (Sunday services, small groups, and training) and through community activities such as Storehouse, foodbank and family & youth outreach.

Abingdon Vineyard Church is affiliated to Vineyard Churches UK and Ireland and was established in South Abingdon in 2006 as a church plant out of Oxford Vineyard Church.

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

Public Benefit

The planning and delivery of the activities of the charity have given full regard to the Charity Commission guidance of Public Benefit. This is demonstrated in the activities of the church in worship, teaching and pastoral support within the church community and the outward focus on what is offered to the community at large. The Baby & Toddler group, Storehouse and a range of other activities are available to anyone regardless of background and beliefs and require no commitment to the church. Abingdon Vineyard is a church without walls, active across the community of South Abingdon and beyond and investing a majority of the church's resources in supporting and improving lives in that community. A proportion of Abingdon Vineyard's funds go to the national Vineyard Church movement to help bring benefit to a wider range of people.

Achievements and performance in 2022/2023

1 Advancing the Christian Faith

Sunday Mornings

Abingdon Vineyard Church meets weekly on Sunday mornings for a time of worship, teaching, sharing and prayer. On the first three Sundays in the month, 'Kingdom Builders' runs alongside the main gathering which provides separate teaching and activities for children and young people under 18. On the 4th and 5th Sundays in the month the format changes and on these weeks there is an all-age gathering with the children joining the adults for a more interactive style of meeting.

A prayer meeting which is open to all is held before each gathering.

Refreshments are provided before and during the gatherings to help facilitate a social element, giving people the opportunity meet one another and grow in friendships.

Small groups

These groups are a core part of church life and are a place where those attending can grow spiritually, be encouraged and develop strong friendships through exploring the bible together, sharing, praying for each other and growing in the use of spiritual and natural gifts. The pastoral support of the church takes place mainly within the context of the Small Group.

Small Groups are held in-person, on Zoom and as a hybrid of in-person & Zoom to enable maximum engagement. Also, they take place both in private homes and at Preston Road Community Centre.

Men's and Women's Events

Abingdon Vineyard Church organises monthly Men's Breakfasts, monthly Women's Socials and occasional Women's Days to enable friendships to develop and as open events to which people can invite their friends.

Leadership Training and Support

Abingdon Vineyard Church seeks to support the growth and development of leaders.

In the financial year 2022-23, leaders received training through attendance at the 2-day Vineyard Leaders Gathering (VLG) in April 2022. This is run by Vineyard Churches UK & Ireland and brings Vineyard leaders and potential leaders together for fellowship, worship and teaching through presentations by internationally recognised speakers and seminars. The VLG brings knowledge, refreshing and fellowship that contributes to delivering the objectives of the church and helps connect leaders with the activities and experiences of the wider Vineyard Church family.

From September 2022, Abingdon Vineyard Church started monthly leaders training using the Vineyard Churches UK&I Leadership Essentials course. This consists of shorts films and discussion times, with the attendees also having their own log-in to the course to enable learning in their own time.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Leadership Training and Support (continued)

The Senior Pastors were supported through Area and National Vineyard Churches Senior Pastors meetings and monthly 'Church in Abingdon' staff meetings. This enabled them to share and learn from a wider group.

Some leaders from Abingdon Vineyard Church benefited from attending the New Wine United 22 Summer event and the Vineyard Churches UK&I Equip & Ignite conference.

Alpha Courses

Abingdon Vineyard Church is committed to running Alpha courses. This provides an opportunity to explore the Christian faith in an evidential and relaxed manner. It includes weekly short films, provided by Alpha UK, and discussion times where people are free to express their own thoughts. It also includes a day focusing on the Holy Spirit. During these sessions those attending are free to make up their own minds and to explore as little or as much of the Christian faith as they choose. In the financial year 2022-23, Abingdon Vineyard Church ran a 12-week Alpha course, starting in January 2023.

Church in Abingdon

Abingdon Vineyard Church is a member of the 'Church in Abingdon' collective, building relationship with other churches and supporting joint community initiatives.

2 Relieving Sickness and Financial Hardship

Community

From the beginning, the vision of Abingdon Vineyard has been to be a 'church without walls', demonstrating Christian principles through actions and activities in the local community and beyond. Abingdon Vineyard Church reaches out to the unchurched people of Abingdon, demonstrating the love of Jesus. It is committed to teaching and living out faith in support of people in all stages of life, regardless of background, beliefs or situation. Through this the Christian faith is demonstrated in a practical and relevant way meeting people where they are and providing light and life into their situations. All the church's meetings and events are free to everyone to make them accessible to all.

In the financial year 2022-23, Abingdon Vineyard Church served the community through the following activities:

Baby and Toddler Group - This meets on Friday mornings during school term time at Preston Road Community Centre. All children under 5 with their parents/carers are welcome to come for a time of play, singing and refreshments.

Family Events - At various times during the year Abingdon Vineyard Church provides Sunday morning events for people of all ages, which are delivered with a free café and craft activities for children.

Running a stall at the South Abingdon Play and Activity Day - Oxfordshire Play Association organises an annual Play and Activity Day in South Abingdon. In the financial year 2022-23 this was on Saturday 9th July 2022. Abingdon Vineyard Church supported this by being a co-sponsor and by running a smoothie making stall, which was a free activity for children and young people.

Storehouse - Through the 'Storehouse' ministry Abingdon Vineyard continues to provide basic household items to families and individuals in need who are trying to establish homes under various personal circumstances. Introductions are through local support agencies or referral and the ministry is well received by the agencies and recipients alike.

Foodbank - Abingdon Vineyard Church co-ordinates the South centre of the Abingdon Foodbank. This aids those struggling to feed themselves by giving out food packages via referrals from various local agencies. The Abingdon Foodbank is part of The Trussell Trust and the South centre is run in partnership with Christ Church (Abingdon). The Senior Pastor of Abingdon Vineyard Church is part of the Abingdon Foodbank steering group, contributing to the strategic direction of the foodbank and also provides resource to update the Abingdon Foodbank website.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Abingdon Vineyard Church is a member of the Church in Abingdon collective, building relationship with other churches and supporting joint community initiatives demonstrating the unity of the churches within Abingdon. Where applicable Abingdon Vineyard extends an invitation to other churches and charities that are active in the area to be part of their events.

Also, during the financial year 2022-23, one of the senior pastors of Abingdon Vineyard Church was on the steering group for the Caldecott Community Profile and also connected with other agencies working in the area through the South Abingdon Partners meetings.

Relief of hardship

In fulfilment of the charity's objectives concerning relief of hardship, Abingdon Vineyard Church's ministry to the needy is both inward and outward facing. Abingdon Vineyard seeks to directly support the needy within the church (inward facing) through small groups and with pastoral care and practical support according to need. Where specialist support is needed, introductions to outside agencies are arranged through the contacts the church has developed. The church continues to support the needy in the community (outward facing) with the co-ordination of the South centre of the Abingdon Foodbank and storehouse. It also runs Christians Against Poverty (CAP) budgeting courses when the need is recognised and offers church contact to CAP clients in Abingdon.

Financial review:

Principal source of funds

The majority of Abingdon Vineyard Church funds come from regular donations and people are free to donate or not according to their personal situation. Abingdon Vineyard do not hold collections. Regular donations are uplifted through the Gift Aid scheme and Abingdon Vineyard is recognised as a Charity for the purposes of Tax. The majority of the expenditure in operating the south centre of the Abingdon Foodbank is covered by the Abingdon Foodbank (Trussell Trust) funds which are held by Christ Church (Abingdon).

Financial position

In the year ended 31 March 2023, the charity reports a surplus of £1,416 (31st March 2022: surplus of £7,894) income over expenditure. Total voluntary income received this year was £29,006 compared to £33,603 in the previous year.

How expenditure supports key activities of the charity

Abingdon Vineyard Church employed a part-time Youth Worker until July 2022. Abingdon Vineyard Church does not have any other paid staff and so all other expenditure is used for promoting and delivering the objects of the charity.

All venues are hired so there are no maintenance costs or other building costs other than hire costs.

Overhead costs are also low as Abingdon Vineyard Church does not have an office or other paid for accommodation; the office function being provided by the Senior Pastors.

Renewal of main assets for the operation of the church is accounted for in allowances for depreciation.

Reserves policy

Abingdon Vineyard Church holds reserve funds to cover any lean periods of donation and to support future development of the charity. This includes funds set aside in a designated fund for Church Development to support the charity's aspirations for growth and the provision of greater access to church activities for the community. This is consistent with Abingdon Vineyard Church's objectives of the advancement of the Christian faith, education & training and the relief of those facing hardship.

Free reserves at the year end were £148,821 which is represented by unrestricted (including designated) net current assets.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance, and management:

Governing document

Abingdon Vineyard Church is registered under the Companies Act 2006 as a company limited by guarantee and not having any share capital.

Abingdon Vineyard Church is a charity registered in England and Wales constituted as a limited company under its Memorandum and Articles of Association.

The charity registration number is 1123914 and the company registration number is 06513569.

Risk management

The charity is small with minimal paid employees and almost all the work is carried out by unpaid volunteers including the Senior Pastors. Any significant expenditure above and beyond the routine running costs is reviewed by the directors/trustees prior to the expenditure being incurred. Income and expenditure are routinely monitored by the Senior Pastor for any risk posed and reported to the trustees. The charity has no property and hires venues as required.

All equipment owned by the charity is stored securely when not in use and is fully protected through specialist church insurance through a specialist insurance broker. The activities of the church are also insured and such activities are routinely reviewed to ensure there is adequate cover.

Statement of Director's responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2023 and confirm that I have made available all information necessary for its preparation.

Signed on behalf of the board by R. Ball



Date: 11th Dec 2023

PRINT NAME: R BALL

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
INCOME AND ENDOWMENTS FROM:						
Donations and Legacies	2a	28,426	0	0	28,426	33,603
Other Income	2b	0	0	0	0	0
Charitable Activities	2c	0	580	0	580	0
TOTAL INCOME		28,426	580	0	29,006	33,603
EXPENDITURE ON:						
Raising Funds	3a	0	0	0	0	40
Charitable Activities	3b	27,279	311	0	27,590	25,669
TOTAL EXPENDITURE		27,279	311	0	27,590	25,709
NET INCOME/(EXPENDITURE)		1,147	269	0	1,416	7,894
Transfers Between Funds	7	(543)	543	0	0	0
NET MOVEMENT IN FUNDS		604	812	0	1,416	7,894
Reconciliation of funds:						
Total Funds Brought Forward		32,056	8,904	117,588	158,548	150,654
TOTAL FUNDS CARRIED FORWARD		32,660	9,716	117,588	159,964	158,548

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2023**

Company number: 06513569

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	31-Mar-23 Total £	31-Mar-22 Total £
Fixed Assets						
Tangible assets	4	1,427	0	0	1,427	2,056
Current Assets						
Debtors	5	11,543	0	0	11,543	6,008
Cash at bank and in hand		20,775	9,716	117,588	148,079	151,641
Total Current Assets		32,318	9,716	117,588	159,622	157,649
Creditors: amounts falling due within one year	6	1,085	0	0	1,085	1,157
NET CURRENT ASSETS		31,233	9,716	117,588	158,537	156,492
TOTAL ASSETS less current liabilities		32,660	9,716	117,588	159,964	158,548
NET ASSETS		32,660	9,716	117,588	159,964	158,548
Funds of the Charity						
General Funds		32,660	0	0	32,660	32,056
Restricted Funds	7	0	9,716	0	9,716	8,904
Designated Funds	8	0	0	117,588	117,588	117,588
Total Funds		32,660	9,716	117,588	159,964	158,548

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

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on



Signed on their behalf by R Ball, Director.
Print name R BALL

11th Dec 2023

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is sterling (£).

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

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

Material prior period errors

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

Changes to previous accounts

It was identified that expenditure from the Compassion Ministry restricted fund in the previous financial year was inadvertently shown in the published accounts against the Youth Club restricted fund. This has now been corrected in note 7a. The overall figures are not affected and have not been restated.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

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

Offsetting

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

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Tax Reclaims on Donations and Gifts

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

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Volunteer Help

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

Expenditure and liabilities

Liability Recognition

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

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

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

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Assets

Tangible fixed assets for use by the charity:

These are capitalised if they can be used for more than one year, and cost at least £400. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings and Equipment	20%
----------------------------------	-----

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

2. INCOME AND ENDOWMENTS FROM:	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Donations and Legacies					
Emergency Foodbank		1,469	0	1,469	1,558
Gift Aid tax reclaimed		5,535	0	5,535	6,024
HMRC Job Retention Scheme Grant		0	0	0	1,377
Offerings and donations		21,422	0	21,422	24,644
		28,426	0	28,426	33,603

b) Other Income

Bank interest received	0	0	0	0
	0	0	0	0

c) Charitable Activities

Sundry and Miscellaneous	0	580	580	0
	0	580	580	0

3. EXPENDITURE ON:

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Raising Funds					
Advertising and promotion		0	0	0	40
		0	0	0	40

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

3. EXPENDITURE ON:

b) Charitable Activities	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
Furthering Charitable Aims					
Children's work		26	0	26	409
Church overheads		8,184	0	8,184	6,214
Conferences, teaching and training		539	0	539	84
Covid PPE expenses		0	0	0	34
Depreciation		629	0	629	771
Emergency Foodbank		1,843	0	1,843	921
Evangelism	7	677	311	988	1,359
External giving		4,880	0	4,880	5,059
Gifts to church helpers		0	0	0	45
Meetings		1,542	0	1,542	1,766
Ministry event costs		267	0	267	510
Training costs		4,657	0	4,657	900
Venue Hire		1,895	0	1,895	3,211
Wages and Salaries	9	1,080	0	1,080	3,265
Youth Club		0	0	0	17
Governance					
Accountancy and Bookkeeping		297	0	297	341
Independent Examiners fees	6	750	0	750	750
Legal and Professional Fees		13	0	13	13
		27,279	311	27,590	25,669

4. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	Total £
FIXTURES, FITTINGS AND EQUIPMENT				
Cost	01-Apr-22	15,103	0	15,103
Additions		0	0	0
Cost at	31-Mar-23	15,103	0	15,103
Depreciation	01-Apr-22	13,047	0	13,047
Charge		629	0	629
Depreciation at	31-Mar-23	13,676	0	13,676
Net Book Value	31-Mar-23	1,427	0	1,427
Net Book Value	31-Mar-22	2,056	0	2,056

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31 March 2023: None

31 March 2022: None

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Gift Aid Tax Recoverable	11,543	0	11,543	6,008
	11,543	0	11,543	6,008

**6. CREDITORS AND ACCRUALS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Accruals	335	0	335	407
Independent Examiners Fees	750	0	750	750
	1,085	0	1,085	1,157

7. RESTRICTED FUNDS

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Youth Club	9,716	0	17	0	9,699
Compassion Ministry	(812)	580	311	543	0
	8,904	580	328	543	9,699

The Youth Club fund relates to funds donated specifically for the Youth Club and cannot be spent on any other church activities.

The Compassion Ministry fund relates to monies donated to the church, to be used specifically for the help of the poor and the needy.

The restricted funds are wholly represented by cash reserves of the charity

7 a. RESTRICTED FUNDS MOVEMENT - PREVIOUS YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Youth Club	9,733	0	17	0	9,716
Compassion Ministry	0	0	812	0	(812)
	9,733	0	829	0	8,904

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

8. DESIGNATED FUNDS

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfer Btw Funds £	Balance 31-Mar-23 £
Church Development Fund	117,588	0	0	0	117,588
	117,588	0	0	0	117,588

The Church Development Fund is money set aside for possible future building projects.

8 a. DESIGNATED FUNDS MOVEMENT - PREVIOUS YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfer Btw Funds £	Balance 31-Mar-22 £
Church Development Fund	117,588	0	0	0	117,588
	117,588	0	0	0	117,588

**9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND
THE COST OF KEY MANAGEMENT PERSONNEL**

	31-Mar 2023 £	31-Mar 2022 £
Gross Wages and Salaries	1,080	6,476
Employer's National Insurance Costs	0	0
Pension Contributions	0	0
	1,080	6,476

Employees who were engaged in each of the following activities:

	31-Mar 2023 TOTAL	31-Mar 2022 TOTAL
Activities in furtherance of organisation's objects	1	2
	1	2

Abingdon Vineyard employed one staff member until July 2022. No employee received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The church does not currently pay pension contributions on behalf of any employee. An automatic enrolment workplace pension scheme will be made available to eligible employees at the scheme staging date.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

10. DONATED SERVICES

In this financial year, there were no donated services (2022/21: We agreed to experiment with a charity collaboration agreement between Abingdon Vineyard and Preston Road Community Centre (PRCC), with the purpose of sharing resources between charities with complementary objectives. One staff member employed by Abingdon Vineyard was seconded to PRCC, with an equivalent amount of venue hire charges subsequently provided free of charge by PRCC to Abingdon Vineyard).

	This year £	Last year £
Seconded staff	-	2,633

	This year £	Last year £
Venue Hire Charges	-	2,633

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2023/22 £
Tangible Fixed Assets	1,427	0	0	1,427
Investment Assets	0	0	0	0
Net Current Assets	31,233	9,716	117,588	158,537
	32,660	9,716	117,588	159,964

11 a. ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022/21 £
Tangible Fixed Assets	2,827	0	0	2,827
Investment Assets	0	0	0	0
Net Current Assets	20,506	9,733	117,588	147,827
	23,333	9,733	117,588	150,654

12. DIRECTORS AND OTHER RELATED PARTIES

No Trustees have been paid expenses for fulfilling their duties.

The Charity paid the following amounts to accommodation providers on behalf of Trustees and Related Parties in connection with their role as Ministry Leaders when attending Vineyard UK Ministry conference and training events:

<u>Name of Trustee/Related Party</u>	<u>Relationship to Charity</u>	<u>Description of Transaction</u>	<u>Amount</u>
U Masih	Trustee	Conference accommodation	£ 873
E Ball	Spouse of Trustee	Conference accommodation	£ 873
V Kanyanta	Spouse of Trustee	Conference accommodation	£ 1,508

No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

14. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st March 2023.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: 

Name: J Irvinesmith FCIE

Date: 3rd January 2024

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

ABINGDON VINEYARD CHURCH

England & Wales - Charity number 1123914

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

ABINGDON VINEYARD CHURCH

CHARITY REGISTRATION NO: 1123914

COMPANY REGISTRATION NO: 06513569

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

Pages 2 to 7	Report of the Directors
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 17	Notes to the Financial Statements

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1123914
COMPANY REGISTRATION NUMBER	06513569
START OF FINANCIAL YEAR	1 April 2021
END OF FINANCIAL YEAR	31 March 2022
DIRECTORS THAT SERVED DURING YEAR TO 31 MARCH 2022	Mr Ray Ball Mrs Harriet Kanyanta Mr Nigel Meaby Mrs Usha Masih
REGISTERED ADDRESS	PO Box 533 Abingdon OX14 9BY
DATE OF INCORPORATION	26 February 2008
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	NatWest Bank Plc Abingdon Branch 11 Market Place Abingdon, Oxon OX14 3HH
INDEPENDENT EXAMINERS	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

OBJECTS

The objectives of Abingdon Vineyard Church are set out in the Memorandum and Articles of Association incorporated 26th February 2008.

(i) to advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit; (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit; (iii) the trustees must use the income and may use the capital of the charity in promoting the objects.

Abingdon Vineyard Church carries out these objectives primarily through activities such as a church (Sunday services, small groups, and training) and through community activities such as Storehouse, foodbank and family & youth outreach.

Abingdon Vineyard Church is affiliated to Vineyard Churches UK and Ireland and was established in South Abingdon in 2006 as a church plant out of Oxford Vineyard Church.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Public Benefit

The planning and delivery of the activities of the charity have given full regard to the Charity Commission guidance of Public Benefit. This is demonstrated in the activities of the church in worship, teaching and pastoral support within the church community and the outward focus on what is offered to the community at large. The Baby & Toddler group, Storehouse and a range of other activities are available to anyone regardless of background and beliefs and require no commitment to the church. Abingdon Vineyard is a church without walls, active across the community of South Abingdon and beyond and investing a majority of the church's resources in supporting and improving lives in that community. A proportion of Abingdon Vineyard's funds go to the national Vineyard Church movement to help bring benefit to a wider range of people.

COVID-19 Impact

The operation of Abingdon Vineyard Church was severely affected by the Government Covid-19 restrictions which were still in place at the beginning of the 2021-22 financial year. As the church meets in the local community centre it was obliged to comply with the Covid-19 restrictions and guidelines for both Places of Worship and Community Centres. Because of these restrictions, from March 2020 to August 2021, the Sunday church gatherings, prayer meetings and Small Groups met online and all other community work, including baby and toddler group, youth clubs, coffee mornings and family events were suspended. The only church activities permitted at the Centre during this period was the weekly South Abingdon satellite of the Abingdon Foodbank, which Abingdon Vineyard co-ordinates and contributes towards resourcing.

The Covid 19 restrictions placed limits on inviting people from the local community into Abingdon Vineyard church and severely reduced engagement with the community through outreach activities. However, being online did mean that those living out of area were better able to connect with the activities of Abingdon Vineyard Church.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance in 2021/2022

1 Advancing the Christian Faith

Sunday Mornings

Until August 2021, due to the Covid-19 restrictions, Abingdon Vineyard Church's usual Sunday Morning gatherings were replaced with weekly YouTube services which were pre-recorded from home. These were publicly available to all and included worship and teaching. Also, each week, before the YouTube service, there was a Prayer meeting on Zoom and afterwards a Zoom 'coffee lounge' to enable people to connect and have fellowship. A children's Kingdom Builders group also met on Sundays via Zoom, for biblical teaching, games and fellowship.

Abingdon Vineyard Church returned to face-to-face meetings at Preston Road Community Centre on Sunday 22nd August 2021. The YouTube services then ceased as there was not the resource to continue producing them and results from a survey showed that those who were isolating and so would be excluded from meeting face to face were not regularly engaging with the online provision. Being a Christian 'family' is an important value of Abingdon Vineyard Church and so it was important to encourage people to make the effort to meet in person, thus helping them to overcome the resistance to going out which had naturally built up over the Covid 19 restrictions. Initially the Sunday Gatherings were all-age, but by October 2021 'Kingdom Builders' had restarted on three Sundays a month. This provides separate teaching and activities for children and young people under 18.

During the pandemic Abingdon Vineyard Church had started a weekly Sunday online prayer meeting which provided an opportunity for both corporate prayer and prayer for individual needs. Once the church started meeting in person in August 2021, these weekly prayer meetings continued face and face at Preston Road Community Centre before the main gathering.

Small groups

These groups are a core part of church life and are a place where those attending can grow spiritually, be encouraged and develop strong friendships through exploring the bible together, sharing, praying for each other and growing in the use of spiritual and natural gifts. During Covid 19 restrictions Small Groups took place online using Zoom and proved to be an essential way for individuals to support each other spiritually, emotionally and with physical help where necessary. From September 2021 all of the Small Groups, except one, started meeting in person. The one that continued online had previously been an Alpha Group and stayed online as not all the participants lived locally. The other groups were given resources to enable them to be hybrid, so those not able to meet in person could join the group online. Pastoral support takes place mainly within the context of the Small Group.

Leadership Training and Support

The pandemic gave Vineyard Churches UK & Ireland an opportunity to rethink the timing of the National Leaders Conference (NLC). The result was it was renamed the Vineyard Leaders Gathering (VLG) and moved from January to April which meant this training option did not take place during the 2021-22 financial year.

During the 2021-22 financial year monthly Small Group Leaders Meetings continued to take place online via Zoom to support those leading Small Groups and to share ideas. Also, the Senior Pastors were supported through online Area and National Vineyard Churches Senior Pastors meetings and monthly Church in Abingdon staff meetings. This enabled them to share and learn from a wider group.

Abingdon Vineyard Church also signposted their leaders and individuals to online conferences, training and resources.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Alpha Courses

To support new members or others enquiring about the Christian faith, Abingdon Vineyard Church runs Alpha courses. This provides the opportunity to discover more about Christianity in an evidential and relaxed manner using a short video and a discussion time where people can express their own thoughts. During these sessions those attending are free to make up their own minds and to explore as little or as much of the Christian faith as they choose. Abingdon Vineyard Church did not run any Alpha courses during the 2021-22 financial year due to limits in capacity coming out of the pandemic.

2 Relieving Sickness and Financial Hardship

Community

From the beginning, the vision of Abingdon Vineyard was to be a 'church without walls' reaching into the community, and beyond, demonstrating Christian principles through actions and activities in the community. The church reaches out to the unchurched people of Abingdon, demonstrating the love of Jesus by active participation in the community. It is committed to teaching and living out faith in support of people in all stages of life regardless of background, beliefs or situation. Through this the Christian faith is demonstrated in a practical and relevant way meeting people where they are and providing light and life into their situations. All meetings and events are free to everyone to make them accessible to all.

During the Covid 19 restrictions, the ways in which Abingdon Vineyard Church had been serving the community - through Baby and Toddler Group, Youth Clubs, Coffee Mornings, Family Events, running CAP financial budgeting courses and running a stall at the South Abingdon Play and Activity Day - had to be suspended. However, Abingdon Vineyard Church was able to continue to co-ordinate the South Abingdon Satellite of the Abingdon Foodbank. This provides food for those who have been referred by agencies, but during the pandemic it also served anyone who sought help. The Abingdon Foodbank is part of The Trussell Trust and is run by Christ Church (Abingdon). Abingdon Vineyard Church works in collaboration with Christ Church to co-ordinate the South Abingdon satellite of the foodbank. The Senior Pastor of Abingdon Vineyard Church is part of the Abingdon Foodbank steering group, contributing to the strategic direction of the foodbank and also provides resource to update the Abingdon Foodbank website.

On Friday 24th September 2021 Abingdon Vineyard Church restarted the Baby and Toddler Group, meeting on Friday mornings during school term time at Preston Road Community Centre. Also, Oxfordshire Play Association ran a South Abingdon Play and Activity Day on Saturday 4th September 2021 at which Abingdon Vineyard ran a stall providing free activity for children and young people. Unfortunately, due to the continuing prevalence of Covid-19 and limited capacity, Abingdon Vineyard Church was not able to resume the other community groups and activities.

Abingdon Vineyard Church is a member of the Church in Abingdon collective, building relationship with other churches and supporting joint community initiatives demonstrating the unity of the churches within Abingdon. Where applicable Abingdon Vineyard extends an invitation to other churches and charities that are active in the area to be part of events.

Storehouse

Through the 'Storehouse' ministry Abingdon Vineyard continues to provide basic household items to families and individuals in need who are trying to establish homes under various personal circumstances. Introductions are through local support agencies or referral and the ministry is well received by the agencies and recipients alike.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Risk management

The charity is small with minimal paid employees and almost all the work is carried out by unpaid volunteers including the Senior Pastors. Any significant expenditure above and beyond the routine running costs is reviewed by the directors/trustees prior to the expenditure being incurred. Income and expenditure are routinely monitored by the Senior Pastor for any risk posed and reported to the trustees. The charity has no property and hires venues as required.

All equipment owned by the charity is stored securely when not in use and is fully protected through specialist church insurance through a specialist insurance broker. The activities of the church are also insured and such activities are routinely reviewed to ensure there is adequate cover.

Statement of Director's responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2022 and confirm that I have made available all information necessary for its preparation.

Signed on behalf of the board by R. Ball



Date: 25th Jan 2023

PRINT NAME: R BALL

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Relief of hardship

In fulfilment of the charity's objectives concerning relief of hardship, Abingdon Vineyard's ministry to the needy is both inward and outward facing. Abingdon Vineyard seeks to directly support the needy within the church (inward facing) through small groups and with pastoral care and practical support according to need. Where specialist support is needed, introductions to outside agencies can be arranged through the contacts the church has developed. The church continues to support the needy in the community (outward facing) with the co-ordination of the South Abingdon satellite of the Abingdon foodbank and storehouse. It also runs Christians Against Poverty (CAP) budgeting courses and offers church contact to CAP clients in Abingdon.

Financial review:

Principal source of funds

The majority of Abingdon Vineyard Church funds come from regular donations and people are free to donate or not according to their personal situation. Abingdon Vineyard do not hold collections. Regular donations are uplifted through the Gift Aid scheme and Abingdon Vineyard is recognised as a Charity for the purposes of Tax.

Financial position

In the year ended 31 March 2022, the charity had a surplus of £7,894 incoming resources over resources expended. Total voluntary income received this year was £33,603 compared to £32,836 in the previous year.

How expenditure supports key activities of the charity

With the exception of a part-time youth worker, Abingdon Vineyard Church does not have any other paid staff. Thus, all other expenditure is for promoting and delivering the objects of the charity.

All venues are hired so there are no maintenance costs or other building costs other than hire costs. During the 2021-22 financial year Abingdon Vineyard Church had reduced hire costs as the church was not able to meet in person for the first six months due to Covid-19 restrictions.

Overhead costs are also low as Abingdon Vineyard Church does not have an office or other paid for accommodation, the office function being provided by the Senior Pastors.

Renewal of main assets for the operation of the church is accounted for in allowances for depreciation.

Reserves policy

Abingdon Vineyard Church holds reserve funds to cover any lean periods of donation and to support future development of the charity. This includes funds set aside in a designated fund for Church Development to support the charity's aspirations for growth and the provision of greater access to church activities for the community. This is consistent with Abingdon Vineyard Church's objectives of the advancement of the Christian faith, education & training and the relief of those facing hardship.

Free reserves at the year end were £156,492 which is represented by net current assets.

Structure, governance, and management:

Governing document

Abingdon Vineyard Church is registered under the Companies Act 2006 as a company limited by guarantee and not having any share capital.

Abingdon Vineyard Church is a charity registered in England and Wales constituted as a limited company under its Memorandum and Articles of Association.

The charity registration number is 1123914 and the company registration number is 06513569.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2022**

Company number: 06513659

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	31-Mar-22 Total £	31-Mar-21 Total £
Fixed Assets						
Tangible assets	4	2,056	0	0	2,056	2,827
Current Assets						
Debtors	5	6,008	0	0	6,008	5,190
Cash at bank and in hand		25,149	8,904	117,588	151,641	143,880
Total Current Assets		31,157	8,904	117,588	157,649	149,070
Creditors: amounts falling due within one year	6	1,157	0	0	1,157	1,243
NET CURRENT ASSETS		30,000	8,904	117,588	156,492	147,827
TOTAL ASSETS less current liabilities		32,056	8,904	117,588	158,548	150,654
NET ASSETS		32,056	8,904	117,588	158,548	150,654
Funds of the Charity						
General Funds		32,056	0	0	32,056	23,333
Restricted Funds	7	0	8,904	0	8,904	9,733
Designated Funds	8	0	0	117,588	117,588	117,588
Total Funds		32,056	8,904	117,588	158,548	150,654

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

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 25th Jan 2023

Signed on their behalf by R Ball, Director.
Print name R BALL


25/1/23

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
INCOME AND ENDOWMENTS FROM:						
Donations and Legacies	2a	33,603	0	0	33,603	32,672
Other Income	2b	0	0	0	0	0
Charitable Activities	2c	0	0	0	0	164
TOTAL INCOME		33,603	0	0	33,603	32,836
EXPENDITURE ON:						
Raising Funds	3a	40	0	0	40	0
Charitable Activities	3b	24,840	829	0	25,669	24,503
TOTAL EXPENDITURE		24,880	829	0	25,709	24,503
NET INCOME/(EXPENDITURE)		8,723	(829)	0	7,894	8,333
Transfers Between Funds		0	0	0	0	0
NET MOVEMENT IN FUNDS		8,723	(829)	0	7,894	8,333
Reconciliation of funds:						
Total Funds Brought Forward		23,333	9,733	117,588	150,654	142,321
TOTAL FUNDS CARRIED FORWARD		32,056	8,904	117,588	158,548	150,654

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

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

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is sterling (£).

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

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

Material prior period errors

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

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

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

Offsetting

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

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Tax Reclaims on Donations and Gifts

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

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Volunteer Help

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

Expenditure and liabilities

Liability Recognition

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

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

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

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Assets

Tangible fixed assets for use by the charity:

These are capitalised if they can be used for more than one year, and cost at least £400. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings and Equipment	20%
----------------------------------	-----

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022

2. INCOME AND ENDOWMENTS FROM:	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
a) Donations and Legacies					
Emergency Foodbank		1,558	0	1,558	453
Gift Aid tax reclaimed		6,024	0	6,024	5,190
HMRC Job Retention Scheme Grant		1,377	0	1,377	2,292
Offerings and donations		24,644	0	24,644	24,737
		33,603	0	33,603	32,672
b) Other Income					
Bank interest received		0	0	0	0
		0	0	0	0
c) Charitable Activities					
Events		0	0	0	110
Primary Purpose Trading Activities:					
Youth Club tuck shop		0	0	0	33
Sundry and Miscellaneous		0	0	0	21
		0	0	0	164
3. EXPENDITURE ON:					
	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
a) Raising Funds					
Advertising and promotion		40	0	40	0
		40	0	40	0

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

3. EXPENDITURE ON:

b) Charitable Activities	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
Furthering Charitable Aims					
Children's work		409	0	409	179
Church overheads		6,227	0	6,227	7,565
Conferences, teaching and training		84	0	84	186
Covid PPE expenses		34	0	34	120
Depreciation		771	0	771	766
Emergency Foodbank		921	0	921	9
Evangelism	7	547	812	1,359	2,099
External giving		5,059	0	5,059	8,984
Gifts to church helpers		45	0	45	146
Meetings		1,766	0	1,766	82
Ministry event costs		510	0	510	0
Training costs		900	0	900	0
Venue Hire	9	3,211	0	3,211	0
Wages and Salaries	9	3,265	0	3,265	3,240
Youth Club	7	0	17	17	76
Governance					
Accountancy and Bookkeeping		341	0	341	319
Independent Examiners fees	6	750	0	750	732
		24,840	829	25,669	24,503

4. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	Total £
FIXTURES, FITTINGS AND EQUIPMENT				
Cost	01-Apr-21	15,103	0	15,103
Additions		0	0	0
Cost at	31-Mar-22	<u>15,103</u>	<u>0</u>	<u>15,103</u>
Depreciation	01-Apr-21	12,276	0	12,276
Charge		771	0	771
Depreciation at	31-Mar-22	<u>13,047</u>	<u>0</u>	<u>13,047</u>
Net Book Value	31-Mar-22	2,056	0	2,056
Net Book Value	31-Mar-21	2,827	0	2,827

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31 March 2022: None

31 March 2021: None

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Gift Aid Tax Recoverable	6,008	0	6,008	5,190
	6,008	0	6,008	5,190

**6. CREDITORS AND ACCRUALS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Accruals	407	0	407	511
Independent Examiners Fees	750	0	750	732
	1,157	0	1,157	1,243

7. RESTRICTED FUNDS

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Youth Club	9,733	0	829	0	8,904
Compassion Ministry	0	0	0	0	0
	9,733	0	829	0	8,904

The Youth Club fund relates to funds donated specifically for the Youth Club and cannot be spent on any other church activities.

The Compassion Ministry fund relates to monies donated to the church, to be used specifically for the help of the poor and the needy.

The restricted funds are wholly represented by cash reserves of the charity

7 a. RESTRICTED FUNDS MOVEMENT - PREVIOUS YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Youth Club	9,733	0	0	0	9,733
Compassion Ministry	0	375	1,541	1,166	0
	9,733	375	1,541	1,166	9,733

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

8. DESIGNATED FUNDS

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfer Btw Funds £	Balance 31-Mar-22 £
Church Development Fund	117,588	0	0	0	117,588
	117,588	0	0	0	117,588

The Church Development Fund is money set aside for possible future building projects.

8 a. DESIGNATED FUNDS MOVEMENT - PREVIOUS YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfer Btw Funds £	Balance 31-Mar-21 £
Church Development Fund	117,588	0	0	0	117,588
	117,588	0	0	0	117,588

**9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND
THE COST OF KEY MANAGEMENT PERSONNEL**

	31-Mar 2022 £	31-Mar 2021 £
Gross Wages and Salaries	6,476	3,240
Employer's National Insurance Costs	0	0
Pension Contributions	0	0
	6,476	3,240

Employees who were engaged in each of the following activities:

	31-Mar 2022 TOTAL	31-Mar 2021 TOTAL
Activities in furtherance of organisation's objects	2	1
	2	1

Abingdon Vineyard employs two staff members. No employee received emoluments in excess of £60,000. Staff are paid through the PAYE system. During this financial year, of the £6,476 gross wages and salaries stated above, an amount of £2,633 was reimbursed via a collaboration agreement with Preston Road Community Centre and an equivalent amount deducted from venue hire charges levied by them upon Abingdon Vineyard.

The church does not currently pay pension contributions on behalf of any employee. An automatic enrolment workplace pension scheme will be made available to eligible employees at the scheme staging date.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

10. DONATED SERVICES

In this financial year, we agreed to experiment with a charity collaboration agreement between Abingdon Vineyard and Preston Road Community Centre (PRCC), with the purpose of sharing resources between charities with complementary objectives. One staff member employed by Abingdon Vineyard was seconded to PRCC, with an equivalent amount of venue hire charges subsequently provided free of charge by PRCC to Abingdon Vineyard.

	This year £	Last year £
Seconded staff	2,633	-
	This year £	Last year £
Venue Hire Charges	2,633	-

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022/21 £
Tangible Fixed Assets	2,056	0	0	2,056
Investment Assets	0	0	0	0
Net Current Assets	30,000	8,904	117,588	156,492
	32,056	8,904	117,588	158,548

11 a. ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2021/20 £
Tangible Fixed Assets	2,827	0	0	2,827
Investment Assets	0	0	0	0
Net Current Assets	20,506	9,733	117,588	147,827
	23,333	9,733	117,588	150,654

12. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

14. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st March 2022.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: 

Name: J Irvin Smith FCIE

Date: 26th January 2023

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

ABINGDON VINEYARD CHURCH

England & Wales - Charity number 1123914

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

ABINGDON VINEYARD CHURCH

CHARITY REGISTRATION NO: 1123914

COMPANY REGISTRATION NO: 06513569

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

Pages 2 to 7	Report of the Directors
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 16	Notes to the Financial Statements

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1123914
COMPANY REGISTRATION NUMBER	06513569
START OF FINANCIAL YEAR	1 April 2020
END OF FINANCIAL YEAR	31 March 2021
DIRECTORS THAT SERVED DURING YEAR TO 31 MARCH 2021	Mr Ray Ball Mrs Harriet Kanyanta Mr Nigel Meaby Mrs Usha Masih
REGISTERED ADDRESS	PO Box 533 Abingdon OX14 9BY
DATE OF INCORPORATION	26 February 2008
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	NatWest Bank Plc Abingdon Branch 11 Market Place Abingdon, Oxon OX14 3HH
INDEPENDENT EXAMINERS	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

OBJECTS

The objectives of Abingdon Vineyard Church are set out in the Memorandum and Articles of Association incorporated 26th February 2008.

(i) to advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit; (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Abingdon, The United Kingdom or the World as the trustees from time to time may think fit; (iii) the trustees must use the income and may use the capital of the charity in promoting the objects.

We carry out these objectives primarily through our activities as a church (Sunday services, small groups, and training) and through our community activities such as Storehouse, Foodbank, family, and youth outreach.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Public Benefit

The planning and delivery of the activities of the charity have given full regard to the Charity Commission guidance of Public Benefit. This is demonstrated in the activities of the church in worship, teaching and pastoral support within the church community and the outward focus on what is offered to the community at large. Our youth work, our storehouse and the opportunities for the range of other activities noted earlier are available to anyone regardless of background or beliefs and require no commitment to the church. We are a church without walls, active across the community and investing a majority of our resources in supporting and improving lives in that community. A proportion of our funds go to the national Vineyard Church movement to help bring benefit to a wider range of people.

Abingdon Vineyard Church is affiliated to Vineyard Churches UK and Ireland and was established in South Abingdon in 2006 as a church plant out of Oxford Vineyard Church.

COVID-19 Impact

The operation of Abingdon Vineyard Church was severely affected by the Government Covid-19 restrictions which were in place for the whole of the 2020-21 financial year. As the church meets in the local community centre it was obliged to comply with the Covid-19 restrictions and guidelines for both Places of Worship and Community Centres.

Due to Covid-19 restrictions the meeting place for the church, Preston Road Community Centre, was closed for group activities and so the only church activities permitted at the Centre during this financial year was the weekly South Abingdon satellite of the Abingdon Foodbank, which Abingdon Vineyard co-ordinates and contributes towards resourcing. The Sunday Church gatherings, prayer meetings and Small groups instead met online and all other community work, including baby and toddler group, youth clubs, coffee mornings and family events were suspended.

The Covid restrictions placed limits on inviting people from the local community into Abingdon Vineyard church and severely reduced engagement with the community through outreach activities.

However, being online did mean that some, who were previously a part of Abingdon Vineyard but had moved away, could reconnect in a time of isolation. Also, those living out of area were better able to connect, including attendees at an Alpha course.

The first Covid lockdown meant Abingdon Vineyard Church was forced to quickly learn, with assistance and resources from Vineyard Churches UK & Ireland, how to record films and use YouTube and Zoom. The skills learnt means the church is now in a better position to engage with people online and to respond if there are further Covid lockdowns.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Achievements and performance in 2020/2021

1 Advancing the Christian Faith

Sunday Mornings

As physical meetings were not possible due to the Covid-19 restrictions, Abingdon Vineyard Church's usual Sunday Morning gatherings were replaced with weekly YouTube services which were pre-recorded from home. These were publicly available to all and included worship and teaching which particularly focused on supporting people's faith during the isolation and stress of Covid. Also, before the weekly YouTube service there was a Prayer meeting on Zoom and afterwards a Zoom 'coffee lounge' to enable people to connect and have fellowship. A children's 'Kingdom Builders' group also met on Sundays via Zoom, for biblical teaching, games and fellowship.

Small groups

These groups are a core part of church life and are a place where those attending can grow spiritually, be encouraged and develop strong friendships through exploring the bible together, sharing, praying for each other and growing in the use of spiritual and natural gifts. During Covid Small Groups took place online using Zoom and proved to be an essential way for individuals to support each other spiritually, emotionally and with physical help where necessary.

Leadership Training and Support

The usual Vineyard National Leaders Conference did not take place in January 2021, but instead there was a Vineyard National Gathering which was broadcast by Vineyard Churches UK & Ireland via YouTube. This gave the opportunity for all those in Abingdon Vineyard Church to engage with the wider Vineyard Church movement and to be further encouraged during the Covid-19 lockdown.

Monthly Small Group Leaders Meetings took place online via Zoom to support those leading in the Small Groups and to share ideas. Also, the Senior Pastors were supported through online Area and National Vineyard Churches Senior Pastors meetings and monthly Church in Abingdon staff meetings. This enabled them to share and learn from a wider group.

Abingdon Vineyard Church also signposted their leaders and individuals to online conferences, training and resources.

Pastoral Support

Pastoral support took place mainly within the context of the Small Group. Also, there was some one-to-one pastoral support using Zoom and one individual was supported using material from the 'Finding Freedom' course.

Prayer Meetings

Abingdon Vineyard started a weekly online prayer meeting, which provided an opportunity for both corporate prayer and prayer for individual needs. The convenience of it being online, with the elimination of travelling time, meant that higher numbers were able to attend and the format is one that will be used beyond Covid restrictions.

Alpha Courses

To support new members or others enquiring about the Christian faith, Abingdon Vineyard Church continued to run an Alpha course. This provides the opportunity to discover more about Christianity in an evidential and relaxed manner using a short video and a discussion time where people can express their own thoughts. During these sessions those attending are free to make up their own minds and to explore as little or as much of the Christian faith as they choose. Because of Covid-19 restrictions the Alpha Course was run online via Zoom. Although this limited one-to-one conversations, it had the benefit of enabling those not living in the local area to attend.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

2 Relieving Sickness and Financial Hardship

Community

From the beginning, the vision of Abingdon Vineyard was to be a 'church without walls' reaching into the community, and beyond, demonstrating Christian principles through actions and activities in the community. The church reaches out to the unchurched people of Abingdon, demonstrating the love of Jesus by active participation in the community. It is committed to teaching and living out faith in support of people in all stages of life regardless of background, beliefs or situation. Through this the Christian faith is demonstrated in a practical and relevant way meeting people where they are and providing light and life into their situations. All meetings and events are free to everyone to make them accessible to all.

During the pandemic, the ways in which Abingdon Vineyard Church had been serving the community - through Baby and Toddler Group, Youth Clubs, Coffee Mornings, Family Events, running CAP financial budgeting courses and running a stall at the South Abingdon Play and Activity Day - had to be suspended. However, Abingdon Vineyard was able to continue to co-ordinate the South Abingdon Satellite of the Abingdon Foodbank. This usually provides food for those who have been referred by agencies, however during the Covid pandemic it served anyone who sought help. The Abingdon Foodbank is run by Christ Church (Abingdon) and Abingdon Vineyard Church works in collaboration with Christ Church to co-ordinate the South Abingdon satellite. The Senior Pastor of Abingdon Vineyard Church is part of the Abingdon Foodbank steering group, contributing to the strategic direction of the foodbank and managing the changes required as a result of Abingdon Foodbank becoming part of the Trussell Trust Network on 1st April 2020. This also included providing resource to update the Abingdon Foodbank website.

Abingdon Vineyard Church is a member of the Church in Abingdon collective, building relationship with other churches and supporting joint community initiatives. Community events are successful in breaking down social barriers and in demonstrating the inclusive nature of the modern church. Where applicable Abingdon Vineyard extends an invitation to other churches and charities that are active in the area to be part of events.

Storehouse

Through the 'Storehouse' ministry Abingdon Vineyard continues to provide basic household items to families and individuals in need who are trying to establish homes under various personal circumstances. All introductions are through local support agencies or referral and the ministry is well received by the agencies and recipients alike.

Relief of hardship

In fulfilment of the charity's objectives concerning relief of hardship, Abingdon Vineyard's ministry to the needy is both inward and outward facing. Abingdon Vineyard seeks to directly support the needy within the church (inward facing) through small groups and with pastoral care and practical support according to need. Where specialist support is needed, introductions to outside agencies can be arranged through contacts the church has developed. The church continues to support the needy in the community (outward facing) with the co-ordination of the South Abingdon satellite of the Abingdon foodbank and storehouse. It also runs Christians Against Poverty (CAP) budgeting courses and offers church contact to CAP clients in Abingdon.

In October 2020 Abingdon Vineyard Church gave a one-off lump sum donation to the charity Mercy in Action (MiA) to assist in feeding families as part of their Christmas appeal. MiA works to relieve severe poverty through providing education, homes and food to children in Cebu in the Philippines. MiA mainly funds its work through charity shops, but due to the pandemic these were closed and so this donation assisted MiA in a time of need and at a time when there was even greater hardship due to the Covid-19 lockdown in the Philippines.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Financial review:

Principal source of funds

The majority of Abingdon Vineyard Church funds come from regular donations and people are free to donate or not according to their personal situation. Abingdon Vineyard do not hold collections. Regular donations are uplifted through the Gift Aid scheme and Abingdon Vineyard is recognised as a Charity for the purposes of Tax.

How expenditure supports key activities of the charity

With the exception of a part-time youth worker, Abingdon Vineyard Church does not have any other paid staff. Thus, all other expenditure is for promoting and delivering the objects of the charity.

All venues are hired so there are no maintenance costs or other building costs other than hire costs. During the 2020-21 financial year Abingdon Vineyard Church had much reduced hire costs as the church was not able to meet in person due to the Covid-19 restrictions.

Overhead costs are also low as Abingdon Vineyard Church does not have an office or other paid for accommodation, the office function is provided by the Senior Pastors.

Renewal of main assets for the operation of the church is accounted for in allowances for depreciation.

Reserves policy

Abingdon Vineyard Church holds reserve funds to cover any lean periods of donation and to support future development of the charity. This includes funds set aside in a designated fund for Church Development to support the charity's aspirations for growth and the provision of greater access to church activities for the community. This is consistent with Abingdon Vineyard Church's objectives of the advancement of the Christian faith, education & training and the relief of those facing hardship.

Structure, governance, and management:

Governing document

Abingdon Vineyard Church is registered under the Companies Act 2006 as a company limited by guarantee and not having any share capital.

Abingdon Vineyard Church is a charity registered in England and Wales constituted as a limited company under its Memorandum and Articles of Association.

The charity registration number is 1123914 and the company registration number is 06513569.

Risk management

The charity is small with minimal paid employees and almost all the work is carried out by unpaid volunteers including the Senior Pastors. Any significant expenditure above and beyond the routine running costs is reviewed by the directors/trustees prior to the expenditure being incurred. Income and expenditure are routinely monitored by the Senior Pastor for any risk posed and reported to the trustees. The charity has no property and hires venues as required.

All equipment owned by the charity is stored securely when not in use and is fully protected through specialist church insurance through a specialist insurance broker. The activities of the church are also insured and such activities are routinely reviewed to ensure there is adequate cover.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Director's responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2021 and confirm that I have made available all information necessary for its preparation.

Signed on behalf of the board by R. Ball



Date: 20th Dec 2021

PRINT NAME: R BALL

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
INCOME AND ENDOWMENTS FROM:						
Donations and Legacies	2a	32,297	375	0	32,672	35,226
Other Income	2b	0	0	0	0	245
Charitable Activities	2c	164	0	0	164	1,613
TOTAL INCOME		32,461	375	0	32,836	37,084
EXPENDITURE ON:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	22,962	1,541	0	24,503	30,147
TOTAL EXPENDITURE		22,962	1,541	0	24,503	30,147
NET INCOME/(EXPENDITURE)		9,499	(1,166)	0	8,333	6,937
Transfers Between Funds		(1,166)	1,166	0	0	0
NET MOVEMENT IN FUNDS		8,333	0	0	8,333	6,937
Reconciliation of funds:						
Total Funds Brought Forward		15,000	9,733	117,588	142,321	135,384
TOTAL FUNDS CARRIED FORWARD		23,333	9,733	117,588	150,654	142,321

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2021**

Company number: 06513659

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	31-Mar-21 Total £	31-Mar-20 Total £
Fixed Assets						
Tangible assets	4	2,827	0	0	2,827	882
Current Assets						
Debtors	5	5,190	0	0	5,190	21,900
Cash at bank and in hand		16,559	9,733	117,588	143,880	122,300
Total Current Assets		21,749	9,733	117,588	149,070	144,200
Creditors: amounts falling due within one year	6	1,243	0	0	1,243	2,761
NET CURRENT ASSETS		20,506	9,733	117,588	147,827	141,439
TOTAL ASSETS less current liabilities		23,333	9,733	117,588	150,654	142,321
NET ASSETS		23,333	9,733	117,588	150,654	142,321
Funds of the Charity						
General Funds		23,333	0	0	23,333	15,000
Restricted Funds	7	0	9,733	0	9,733	9,733
Designated Funds	8	0	0	117,588	117,588	117,588
Total Funds		23,333	9,733	117,588	150,654	142,321

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 20th Dec 2021

Signed on their behalf by R Ball, Director.
Print name R BALL



**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Basis of Preparation

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The functional currency of the charity is sterling (£).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

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

Material prior period errors

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

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

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

Offsetting

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

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Tax Reclaims on Donations and Gifts

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

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Volunteer Help

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

Expenditure and liabilities

Liability Recognition

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

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

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

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Assets

Tangible fixed assets for use by the charity:

These are capitalised if they can be used for more than one year, and cost at least £400. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings and Equipment	20%
----------------------------------	-----

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

2. INCOME AND ENDOWMENTS FROM:		Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
	Notes				
a) Donations and Legacies					
Emergency Foodbank		453	0	453	40
Gift Aid tax reclaimed		5,190	0	5,190	6,611
HMRC Job Retention Scheme Grant		2,292	0	2,292	0
Offerings and donations	7	24,362	375	24,737	28,575
		32,297	375	32,672	35,226

b) Other Income					
Bank interest received		0	0	0	245
		0	0	0	245

c) Charitable Activities					
Primary Purpose Trading Activities:					
Youth Club tuck shop		33	0	33	722
Sundry and Miscellaneous		21	0	21	70
		164	0	164	1,613

3. EXPENDITURE ON:		Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
	Notes				
a) Raising Funds					
Advertising and promotion		0	0	0	0
		0	0	0	0

ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

3. EXPENDITURE ON:

b) Charitable Activities	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
Furthering Charitable Aims					
Children's work		179	0	179	490
Church overheads		7,565	0	7,565	6,840
Conferences, teaching and training		186	0	186	3,450
Covid PPE expenses		120	0	120	0
Depreciation		766	0	766	481
Emergency Foodbank		9	0	9	750
Evangelism	7	558	1,541	2,099	662
External giving		8,984	0	8,984	4,842
Gifts to church helpers		146	0	146	175
Meetings		82	0	82	6,739
Ministry event costs		0	0	0	153
Wages and Salaries	9	3,240	0	3,240	3,240
Youth Club		76	0	76	1,348
Governance					
Accountancy and Bookkeeping		319	0	319	238
Independent Examiners fees	6	732	0	732	726
Legal and Professional Fees		13	0	13	13
		22,962	1,541	24,503	30,147

4. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	Total £
FIXTURES, FITTINGS AND EQUIPMENT				
Cost	01-Apr-20	12,392	0	12,392
Additions		2,711	0	2,711
Cost at	31-Mar-21	<u>15,103</u>	<u>0</u>	<u>15,103</u>
Depreciation	01-Apr-20	11,510	0	11,510
Charge		766	0	766
Depreciation at	31-Mar-21	<u>12,276</u>	<u>0</u>	<u>12,276</u>
Net Book Value	31-Mar-21	<u>2,827</u>	<u>0</u>	<u>2,827</u>
Net Book Value	31-Mar-20	<u>882</u>	<u>0</u>	<u>882</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31 March 2021: None

31 March 2020: None

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Gift Aid Tax Recoverable	5,190	0	5,190	21,900
	5,190	0	5,190	21,900

**6. CREDITORS AND ACCRUALS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Accruals	511	0	511	2,035
Independent Examiners Fees	732	0	732	726
	1,243	0	1,243	2,761

7. RESTRICTED FUNDS

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Youth Club	9,733	0	0	0	9,733
Compassion Ministry	0	375	1,541	1,166	0
	9,733	375	1,541	1,166	9,733

The Youth Club fund relates to funds donated specifically for the Youth Club and cannot be spent on any other church activities.

The Compassion Ministry fund relates to monies donated to the church, to be used specifically for the help of the poor and the needy.

The restricted funds are wholly represented by cash reserves of the charity

7 a. RESTRICTED FUNDS MOVEMENT - PREVIOUS YEAR

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-20 £
Youth Club	10,368	0	635	0	9,733
Compassion Ministry	0	0	442	442	0
	10,368	0	1,077	442	9,733

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

8. DESIGNATED FUNDS

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfer Btw Funds £	Balance 31-Mar-21 £
Church Development Fund	117,588	0	0	0	117,588
	117,588	0	0	0	117,588

The Church Development Fund is money set aside for possible future building projects.

8 a. DESIGNATED FUNDS MOVEMENT - PREVIOUS YEAR

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfer Btw Funds £	Balance 31-Mar-20 £
Church Development Fund	96,153	0	0	21,435	117,588
	96,153	0	0	21,435	117,588

**9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND
THE COST OF KEY MANAGEMENT PERSONNEL**

	31-Mar 2021 £	31-Mar 2020 £
Gross Wages and Salaries	3,240	3,240
Employer's National Insurance Costs	0	0
Pension Contributions	0	0
	3,240	3,240

Employees who were engaged in each of the following activities:

	31-Mar 2021 TOTAL	31-Mar 2020 TOTAL
Activities in furtherance of organisation's objects	1	1
	1	1

Abingdon Vineyard employs one staff member. No employee received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The church does not currently pay pension contributions on behalf of any employee. An automatic enrolment workplace pension scheme will be made available to eligible employees at the scheme staging date.

The key management personnel of the charity comprise the Trustees, Senior Pastor and Leadership Team. The Trustees are not remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the other key management personnel of the charity was £0.

**ABINGDON VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2021/20
	£	£	£	£
Tangible Fixed Assets	2,827	0	0	2,827
Investment Assets	0	0	0	0
Net Current Assets	20,506	9,733	117,588	147,827
	23,333	9,733	117,588	150,654

10 a. ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR

	Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2020/19
	£	£	£	£
Tangible Fixed Assets	882	0	0	882
Investment Assets	0	0	0	0
Net Current Assets	15,194	8,657	117,588	141,439
	16,076	8,657	117,588	142,321

11. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

12. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st March 2021.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: 

Name: J Irvinesmith FCIE

Date: 4th January 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF