3 Counties Vineyard

England & Wales · Charity number 1140214

Details

Other names	THREE COUNTIES CHURCH
Status	Registered
Legal form	Charitable company
Company number	07490294
Registered	2011-02-03
Register	View on the Charity Commission register

Contact

Address	3 Counties Vineyard Haslemere Locality Office Lion Green Haslemere GU27 1LD
Phone	01428653011
Email	office@3countiesvineyard.church
Website	www.3countiesvineyard.church

Activities

Objects: THE CHARITYãS OBJECTS ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING: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 HASLEMERE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME 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 HASLEMERE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian faith in accordance with the Statement of Beliefs and to relieve sickness and financial hardship and promote and preserve good health.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** HASLEMERE
- Hampshire
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£386,646	£345,770	-	-
2024-03-31	£307,047	£316,562	-	-
2023-03-31	£288,462	£288,102	-	-
2022-03-31	£269,829	£270,984	-	-
2021-03-31	£296,946	£209,671	-	-

Trustees

Name	Role	Appointed
Philip John Taylor	Chair	2018-02-19
Amanda Elizabeth Mills		2026-05-19
David Philip Wright		2021-09-20
Julia Ann Sharp		2022-07-05
MARK ENSING		2025-06-19

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3 Counties Vineyard

England & Wales - Charity number 1140214

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

3 COUNTIES VINEYARD

(Company Limited by Guarantee)

CHARITY REGISTRATION NO. 1140214

COMPANY REGISTRATION NO. 07490294

Independent Examiners Ltd

The Grain Store

Hills Barns

Appledram Lane South

West Sussex

PO20 7EG

CONTENTS

Page 3	Legal and Administrative Information
Page 4 to 13	Directors Annual Report
Page 14	Statement of Financial Activities
Page 15	Balance Sheet
Pages 16 to 26	Notes to Financial Statements
Page 27	Independent Examiners Report to the Directors/Trustees

Trustees annual report for the period from 1st April 2024 to 31st March 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name: 3 Counties Vineyard

Other names charity is known by: Formerly known as Three Counties Church

Registered Charity Number: 1140214

Registered Company Number: 7490294

Date of Formation: Incorporated 12th January 2011

Legal Status: Company Limited by Guarantee

Registered Office: 3 Counties Vineyard
Haslemere Locality Office
Lion Green
Haslemere
Surrey
GU27 1LD

Telephone Number: 01428 653011

Names of the Trustees (who are the Directors of the charitable company) who have managed the charity between 1st April 2024 and 31st March 2025:

Name	Role	Dates acted, if not the whole year
Mr. Philip Taylor	Chair	
Mr. Alistair Cook	Treasurer	
Mr. David Wright		
Mrs. Julia Sharp		

The Trustees present their annual report and accounts of the year ended 31st March 2025.

The Board of Trustees is satisfied with the performance of the charitable company during the year and the position at 31st March 2025.

Names and addresses of advisors:

Type of Adviser	Name	Address
Primary Bankers	HSBC	12A North St, Guildford, Surrey, GU1 4AF
Solicitor	Barlow Robbins	The Oriel, Sydenham Road, Guildford, Surrey, GU1 3SR
Independent Examiner	Independent Examiners Ltd	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Charity Advisors	Trust Advice	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Independent Safeguarding Specialists	Thirtyone:eight	Greenbox Storage, College Rd, Swanley BR8 7LT
Independent Investment Advisor	Murray West Associates Ltd	39 Station Road, Liphook, Hampshire GU30 7DW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Company Limited by Guarantee

Governing Document: Memorandum and Articles of Association Incorporated 12th January 2011. The Articles of Association were subsequently amended by Special Resolution on 31st August 2021.

Nature of Governing Document and constitution of the charitable company
The original charity "Declaration of Trust" for the Church, which was then known as the Haslemere Evangelical Church, was made on 1 October 1974. The Declaration of Trust was subsequently updated by the Charity Commission Scheme sealed on 29 October 1991 and Constitution dated 24 September 1987.

There was a change to incorporated status as a Charitable Company with effect from 1st April 2011 The organisational structure and decision making processes are all in accordance with the Memorandum and Articles of Association with day to day activities of the Church in accordance with 'The Way we Work' dated 11th May 2011, as amended 31st August 2021 and 11th October 2021.

Change of name of the charitable company and joining the Vineyard network of churches.
Three Counties Church joined the Vineyard network of churches on the 20th September 2021 and changed its name to '3 Counties Vineyard' at Companies House on the 11th October 2021. The objects of the charity, the Company Number and Charity Number of the company remain unchanged.

Trustee selection methods: As detailed in the Company Memorandum and Articles of Association.

The organisational structure of the charitable company and how decisions are made:
The Church is led by a Church Leadership Team (who are the members of the charitable company). As at 31/03/2025 the Leadership team consists of 6 people with David Wright undertaking the role of Senior Leader since 1st July 2018. The Leadership Team are responsible for the spiritual oversight of

the church. David Wright is accountable, as part of the Vineyard structure, to Guy and Esther Pritchard from Farnham Vineyard in their role as Vineyard Area Leaders. David Wright, along with the rest of the Leadership Team receive input from Pete Gilbert, a long standing friend and mentor to the church. Two of the Leadership Team are employed part-time by the Church (details of which are given in the table below). The Chair of Trustees does not sit on the Leadership Team but is a member of the charitable organisation for the duration of their post as Chair and will attend the Company Members Annual General Meeting and any other Special Meetings of the Members.

The Church congregations meet at the Hammer building for Sunday worship. A Wider Leadership Team (consisting of 73 people as at 31st March 2025), responsible to the Church Leadership Team, lead significant areas of work and ministry within the Church and the wider community.

Two or more church meetings, consisting of a Church Annual General Meeting and Vision Meetings (the latter usually held on a Sunday morning), attended by Leaders, Trustees and regular Church congregation attendees, are held each year and are usually preceded by Trustees' meetings.

A Sunday evening service was established from 3rd February 2024 in addition to and independent of the Sunday morning worship. The evening service congregation falls within the current organisational structure and decision making process.

Names of the Leadership Team (who are the Members of the Charitable Company) between 1st April 2024 and 31st March 2025:

Name	Leadership Team Role	Dates on the Leadership Team if not for the whole year.	Employment title and dates if not for the whole year
David Wright	Senior Leader		N/A
Richard Durrant			N/A
Rowena Wright			Permanent Pastoral Lead (part time)
Tara Congdon			Children, Youth and Families Director (part time)
Andrew Carter	Leader of the evening congregation	Appointed 8/12/2024	N/A
Helena Carter	Leader of the evening congregation	Appointed 8/12/2024	N/A
Philip Taylor	Member by reason of being Chair of Trustees		N/A

The name of the Leader and other senior staff member(s) to whom day-to-day management of the Charity was delegated by the Trustees.

D Wright – Senior Leader of the Church Leadership Team and Trustee

M Brown – Operations Manager and Company Secretary from 01/01/2024.

Other key management personnel (by reason of being employed by the Charity and serving on the Leadership Team):
R Wright – Pastoral Lead
T Congdon – Children, Youth and Families Director

The major risks to which the charitable company is exposed and reviews and systems to mitigate risks

The roles within the Leadership Team and Board of Trustees are currently voluntary roles and can be onerous. In 23/24 the Leadership Team and Board of Trustees had reduced in size which highlighted the need to strengthen them for continued good governance. The Leadership Team has added 2 new members to its team in 24/25 and are continuing to seek appropriately trained individuals to enhance both the Leadership Team and the Board of Trustees.

The church would not be able to undertake all its current activities without their reliance on capable volunteers. With no contractual obligations volunteers may step back at any point. The church seeks to nurture and grow its volunteer base by providing a safe, supportive, structured environment where access to help and training is readily available. Regular review of staff/volunteer workloads and well-being, along with assessment of appropriateness to continue certain activities is required to ensure a healthy culture within the church.

The church is heavily reliant on donations from its congregation to fund its activities. This finance could be withdrawn at any point. The last few years the Trustees have set a deficit budget to implement their strategy for growth but with increased giving and reduced outgoings deficits have been lower than projected. The church has good reserves and the Trustees are mindful of tracking giving and budget throughout the year.

Trustees recognise the need for robust financial processes to enable secure and transparent dealings with all financial matters relating to the charity. Following advice from the church's accountants the church has implemented a new financial package from 1st April 2024. This package gives greater accountability and visibility of assets/liabilities, provides greater automation of processes, transaction traceability, is more user friendly and it moves towards electronic storage of data. It gives data in real time thereby increasing oversight and budgetary control, thus providing greater financial security.

The full time Youth Leader took maternity leave from May 24. A part time youth leader was employed to enable most of the current youth programme to continue being offered to the church and within the wider community. It was necessary to reduce some youth services (mainly in the school mentoring programme) being offered during this period but priorities were regularly reviewed throughout the year to match need with resources. The full time youth leader role will resume in May 2025.

Trustees recognise the need to upgrade areas of the church building at Linchmere Road, Hammer (used for church services and activities), this could come with a significant cost. Advice is being sought from appropriate professionals and access to grants will be investigated to seek to reduce the impact on the church's reserves.

A continuous risk assessment process is carried out by the Trustees and covers safeguarding, physical, legal and other envisaged threats.

OBJECTIVES AND ACTIVITIES

Objectives and Activities of the Charitable Company:
The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and in setting the policies for the year.

Objects of the charity set out in the governing document:
The Charitable Company's objects are for public benefit and are restricted to the following:-

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 Haslemere, the United Kingdom or the world as the Trustees may from time to time 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 Haslemere, the United Kingdom or the world as the Trustees may from time to time think fit.

Summary of the main activities undertaken for the public benefit in relation to these objects:
The Church's aims are to share the good news and love of Jesus Christ throughout the 3 Counties area through Church services, youth work and outreach in the community, at home and at work. The church also has several links overseas.

Its main strategies lie in its Sunday services, small groups, its work through a range of youth and children's groups and activities (spanning all age ranges) and its community involvement.

Details of significant activities that contribute to the achievement of the stated objectives.
Sunday services and some other activities are held at the Hammer building. 3 Counties Money Advice operate out of rented premises (moving from Hasleway to the Methodist church in Haslemere in December 2024). The Haslemere Locality Office is the church office facility used for administration. Many of the small groups (bible groups etc.) operate out of people's homes. A range of youth and children's groups use the Church premises, in addition there is occasional use of homes and public buildings.

A Pastoral Worker and Community Worker are employed to enhance the pastoral support and care capabilities within the church and to assist those in need in the wider community.

A Youth Leader is employed to enable the current youth programme to continue and develop connections and services offered to the church, local secondary schools and within the wider community.

Currently there are approximately 230 adults regularly connecting with the church and approximately 35 children and young people connecting with their age appropriate groups on Sunday mornings, with additional young people connecting to midweek groups.

Contribution made by Volunteers:

Many of the programmes, projects and services provided are run by volunteers. As at 31st March 2025 there were approximately 120 people volunteering within the church.

The Trustees are grateful for the many hours volunteers have given to assist with a variety of activities undertaken by 3 Counties Vineyard. Without this valuable contribution of time, energy and expertise the church would not have been able to achieve so much.

ACHIEVEMENTS AND PERFORMANCE

Factors relevant to the achievement of the charitable company's objectives

3 Counties Vineyard is financially dependent upon the support of its members and in particular regular worship offerings and gifts. 3 Counties Vineyard continues to benefit from the reclaiming of Gift Aid from HMRC.

Summary of the main achievements of the charity during the year:

The Church continues to provide a range of services for church attendees and to those in the local Community.

These services include:-

(a) Weekly worship services meeting at Hammer building on Sunday mornings and evenings.
(b) Live streaming of the Sunday morning worship service services to enable those who are not able to attend in person to participate.
(c) Monthly Sunday morning services with British Sign Language provision.
(d) A daytime mid-week informal café style worship service once a month on Tuesday mornings at Hammer (called Encounter).
(e) A wide range of small groups meeting in homes and the church building on a weekly to monthly basis.
(f) Regular healing meetings, offering prayer support to church attendees and members of the public.
(g) Drop in coffee/activity mornings held at Hammer twice monthly to provide the chance to connect with lonely and/or vulnerable people in the area.
(h) Facilitating a 'Christians against Poverty' skills course, linked to the local food bank to help those struggling in the community with issues such as finances, CV writing and budget friendly cooking.
(i) Twice weekly youth evening meetings focusing on fun, friendship, discipleship and worship.
(j) Facilitating a mentoring course for boys.
(k) A summer holiday club for children aged 4 to 11 years.
(l) Supporting (with youth leaders and finance where appropriate) attendance at DTI, a youth residential summer camp which encourages young people to explore their faith.
(m) Playtime, a parent/carer and toddler's group, meeting weekly during school term time.
(n) Facilitating Alpha courses throughout the year for people in the area that want to explore the Christian faith.

(o) Hosting and running a series of well-being courses for church attendees and those in the community, including 'Tackling Anxiety together' course, the Marriage course and a course to support those struggling with bereavement.
(p) Working with local primary schools to conduct assemblies, RE lessons and to host 'prayer spaces' in local schools.
(q) Supporting 3 Counties Money Advice (see additional details below).
(r) Supporting needy people (either directly or through appropriate charities/organisations), through special appeals, designated gifts or through the Dorcas and Hardship funds. This has included, but is not limited to, supporting the local food bank, assisting struggling individuals and/or families with the challenge of the rise in the cost of living and special offerings for those around the world affected by the war and/or natural disasters.
(s) Monthly liaison with local Christian church leaders.
(t) Occasional inter-denominational men's, women's and children's events, open to church attendees and those in the local community.
(u) Prayer meetings and events throughout the year.
(v) Supporting and enabling leadership training through attendance at Vineyard and other national and local conferences.
(w) Hosting the 'Sunday Funday', a summer fete style event held to bring local community together.
(x) Seeking to raise the importance of looking after God's creation by 3CV's Green Team hosting informative events and/or supporting climate initiatives such as world clean-up day.

3 Counties Money Advice:

The 3 Counties Money Advice team is a team of 4 fully trained volunteer advisers from local churches who give free impartial advice and assistance on a variety of money related issues. They operate in partnership with Frontline Debt Advice (UK) who are regulated by the Financial Conduct Authority. The team operate out of a rented office each week where they can meet clients face to face. Costs of running the service are met by a monthly donation from 3 Counties Vineyard and annual grants from Haslemere Town Council and Haslemere Parish Council.

Throughout the course of this reporting period they have distributed £15,000 worth of Housing Support Fund grants that have provided vital financial support for local individuals and families. These monies have provided assistance with food, energy and water payments and with the purchase of wider essentials such as school uniforms, clothing and essential housing items.

3CMA accounts are integrated into 3 Counties Vineyard's accounts and are examined annually. The operations manager of the church reviews the accounts every month and reports to the Trustees at each Trustee meeting.

FINANCIAL REVIEW

Principle funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principle funding sources are regular monthly gifts and weekly Sunday offerings. Additionally, funding is achieved through reclaiming Gift Aid. All the key objectives are budgeted for at the start of each year and all have been met or covered from our reserves.

The Church started this reporting period from a strong financial base. The Trustees confirm that they consider the accounting policies remain adequate and that they have reviewed and are happy with the reserves policy.

The Church is dependent upon the gifts of its congregation. Gifts have increased this year with general fund regular gifts and offerings exceeding the Trustee's budget stretch target by approximately 10% and showing an approximate increase of 21.6% on the 2023/2024 figures. The Trustees had agreed a deficit budget to support the church growth strategy and upon communicating this to the congregation the giving increased to support this. Excluding the gain on investments, the Church has achieved a surplus, due mainly to the increased direct giving but also the indirect giving to church activities/events, meaning many of these were self-funded.

The church was awarded a grant of £12,222 from Groundworks VCSE Energy Efficiency Scheme Capital Grant in 24-25 which was used to insulate the ceiling of the games room in the church building at Linchmere Road, Hammer. This will help reduce the church energy bills which will release funds for ministry elsewhere.

Availability and adequacy of assets of each of the funds.

The Trustees are satisfied that the Company /Charity's assets are adequate to fulfil its obligations. Each fund's budget is reviewed on a monthly basis.

Transactions and Financial Position

The financial statements are set out on pages 14 to 27. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland FRS 102 (effective 1 January 2015). As stated in the Legal and Administrative Information section of this report, the Trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities for 2024/25 shows incoming resources for the year of a revenue nature of £386,646 and realised outgoing resources of £345,770 making a net surplus of £40,876 or net surplus of £45,635 if excluding gain on investments (2023/24: incoming resources £307,047, outgoing resources £316,562 making a net deficit of £9,515 or a net gain of £9,980 if including gains on investments).

The total reserves at the year-end stands at £754,372 (2023/24: £708,737).

Specific changes in fixed assets

Hammer building (Linchmere Road), which is used for Sunday worship and other group meetings, was revalued for insurance purposes on 29th January 2020 with a rebuild Insurance advice/valuation of £950,000. The value of £200,000 reflected in the financial statements represents the deemed cost as calculated by an independent surveyors' report dated 2016.

The Charitable Company's grant making policies

The Church makes specific grants to personnel and Christian organisations at home and overseas to a total of £34,433 in the year (2023/24: £20,052). In addition, £12,284 was given out to those in need through the Dorcas Fund (2023/24: £10,869). In addition, £1,470 was given out to those in need through the Hardship Fund (2023/24: £2,334). This fund was set up in 2023 for designated gifts given to the church to provide financial assistance to individuals/families in need.

The Church provides debt and benefit advice through '3 Counties Money Advice' the cost of providing the service this year was £4,080 (2023/24: £4,080).

The church has given out £0 in the year through the Elaine Fund (2023/2024: £1,300). New computer equipment costing £419 was funded through the Elaine Fund in 2024. This fund was set up to help fund people in the church go on missionary trips, retreat days or training events where they would not otherwise be able to afford to do so.

The above grants (excluding new equipment) amount to 13.9% of the total expenditure for the year.

In addition, the church has given out £1,867 in the year through the Michelle Fund (2023/24: £2,138). This fund was set up in 2023, following the sudden death of Michelle, a church attendee. The purpose of this fund is to provide financial help for Michelle's husband and 3 young children both now and in future years.

Policy on Investments

In accordance with the Articles of Association the Trustees agreed to instruct a professional Investment Manager to invest monies in a general Investment account for Charities. The investment funds provide a balanced portfolio with a medium to low risk profile for the medium term. The market value of the investment was £432,606.67 at 31st March 2025. This investment is expected to provide capital growth equal to or surpassing inflation after deducting costs and it will allow for the drawdown of income if and when required.

Policy on reserves

The Trustees continue to deem that it is not necessary to maintain substantial free reserves. The Church is totally dependent upon the Lord and the support of its attendees. It is, therefore, considered prudent to maintain the General Fund balance at a level sufficient to meet day-to-day needs, supported by the ability to drawdown income from investment funds if exceptionally required. Currently, the bank balance represents approximately four months expenditure. Cash balances are monitored closely on a monthly basis. The Church is holding good levels of cash, investments and property-backed reserves. The trustees intend to use some of the reserves to fund some required improvements/maintenance to the church building in 25/26.

Policy on Loans

The trustees have the power to approve loans where made in accordance with the Articles of Association for a purpose that fulfils the Charity's objects. There were no outstanding loans, or new loans granted in 24/25.

FUTURE PLANS

Administration offices

3 Counties Vineyard have been leasing part of Haslemere Locality Office (owned by Waverley Borough Council) since 4th September 2019 for their administration offices. The current lease expires September 2025 with an extension not yet agreed. Alternative office provision will be required if no agreement can be reached, which is likely to be more costly.

Church building works/maintenance

The main church building at Hammer is in need of some maintenance in order to preserve the building for future years. The main roof and windows are in need of repair. Trustees are currently considering the options with regard to roof and window repair/replacement and will be looking into the option of solar panels in order to reduce energy costs and the impact on the environment.

Approved by the Board of Trustees on the 3rd / October / 2025 and signed on their behalf.

Sign Name:

Alistair Cook
Trustee/Treasurer

Sign Name:

David Wright
Trustee/Senior Leader of the Church Leadership Team

Statement of Trustee 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 :-

a) Select suitable accounting policies and then apply them consistently;

b) Make judgements and estimates that are reasonable and prudent; and

c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

d) 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.

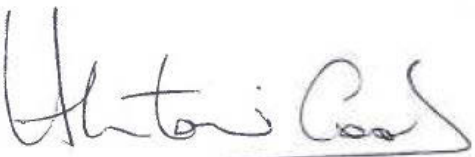
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply 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 2025 and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Trustees on the 3rd/Octobes/ 2025 and signed on their behalf.

Sign Name: 

Alistair Cook

Trustee/Treasurer

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOME						
Donations & Legacies	**2a**	303,090	21,250	32,981	357,321	276,044
Investment Income	**2b**	-	10,549	-	10,549	11,640
Charitable Activities	**2c**	13,947	-	2,597	16,544	19,223
Other Income	**2d**	518	1,714	-	2,232	140
TOTAL INCOME		**317,555**	**33,513**	**35,578**	**386,646**	**307,047**
EXPENDITURE						
Cost of Charitable Activities	**3a**	266,767	37,073	37,005	340,845	313,132
Governance Costs	**3b**	4,925	-	-	4,925	3,430
TOTAL EXPENDITURE		**271,692**	**37,073**	**37,005**	**345,770**	**316,562**
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		**45,863**	**(3,560)**	**(1,427)**	**40,876**	**(9,515)**
Net Gains/(Losses) on Investments		-	4,759	-	4,759	19,495
NET INCOME/(EXPENDITURE)		45,863	1,199	(1,427)	45,635	9,980
Transfers Between Funds	**11,12**	(18,087)	17,680	407	-	-
NET MOVEMENT IN FUNDS		27,776	18,879	(1,020)	45,635	9,980
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		270,626	430,435	7,676	708,737	698,757
TOTAL FUNDS CARRIED FORWARD		**298,402**	**449,314**	**6,656**	**754,372**	**708,737**

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 16 to 26 form part of these financial statements.

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

BALANCE SHEET
AS AT 31ST MARCH 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 31-Mar-25** £	**Total 31-Mar-24** £
Fixed Assets						
Tangible Assets	**5**	206,085	1,455	-	207,540	210,054
Investments	**6**	-	432,607	-	432,607	418,763
		206,085	**434,062**	**-**	**640,147**	**628,817**
Current Assets						
Cash at Bank and in Hand	**7**	84,700	15,366	6,684	106,750	60,426
Debtors & Prepayments	**8**	11,758	-	-	11,758	22,058
Total Current Assets		**96,458**	**15,366**	**6,684**	**118,508**	**82,484**
Creditors: amounts falling due within one year	**9**	4,141	114	28	4,283	2,564
NET CURRENT ASSETS		92,317	15,252	6,656	114,225	79,920
TOTAL ASSETS less current liabilities		**298,402**	**449,314**	**6,656**	**754,372**	**708,737**
Creditors: amounts falling due in more than one year	**10**	-	-	-	-	-
NET ASSETS		**298,402**	**449,314**	**6,656**	**754,372**	**708,737**
Funds of the Charity:						
General Funds		298,402	-	-	298,402	270,626
Designated Funds	**11**	-	449,314	-	449,314	430,435
Restricted Funds	**12**	-		6,656	6,656	7,676
TOTAL FUNDS		**298,402**	**449,314**	**6,656**	**754,372**	**708,737**

Directors' Responsibilities:

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

The Directors 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 27.

The Directors 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 Directors on the 3rd October 2025

Signed on their behalf by A Cook
Trustee and Treasurer

Printed Name: Mr A Cook

Signed on their behalf by D Wright
Church Leadership Team Leader

Printed Name: Mr D Wright

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement
The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to previous accounts
There have been no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1. ACCOUNTING POLICIES (Continued)

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

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.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets
Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

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

Building Improvements	25%
Furniture & Fittings	25%
General Equipment	25%

2. INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2024/25** £	**TOTAL 2023/24** £
a) Donations & Legacies						
Regular Gifts	**12**	224,368	-	2,280	226,648	183,284
Gifts & Donations	**11,12**	32,522	1,750	18,085	52,357	53,493
Gift Aid Tax Recovered	**12**	46,200	-	394	46,594	39,267
Grants Received	**11,12**	-	19,500	12,222	31,722	-
		303,090	**21,250**	**32,981**	**357,321**	**276,044**
b) Investment Income						
Bank Interest	**11**	-	863	-	863	442
Dividends	**11**	-	9,686	-	9,686	11,198
		-	**10,549**	**-**	**10,549**	**11,640**
c) Charitable Activities						
Activities & Events	**12**	6,183	-	315	6,498	7,735
Playtime Income	**12**	-	-	2,282	2,282	3,065
Premises Hire		7,764	-	-	7,764	8,423
		13,947	**-**	**2,597**	**16,544**	**19,223**
d) Other Income						
Sundry and Miscellaneous Income	**11**	61	1,714	-	1,775	-
Training and Conferences Income		457	-	-	457	140
		518	**1,714**	**-**	**2,232**	**140**

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2024/25** £	**TOTAL 2023/24** £
a) Cost of Charitable Activities						
Activities & Events	**12**	3,431	-	-	3,431	13,309
Bank Charges		130	-	-	130	122
Catering Costs	**12**	1,938	-	-	1,938	1,195
Children's Costs		1,690	-	-	1,690	2,700
Church Life Expenses		2,997	-	-	2,997	1,023
Cleaning Costs		10,217	-	-	10,217	9,333
Communication Costs		384	-	-	384	300
Community Outreach		2,773	-	-	2,773	1,503
Conference Costs	**12**	7,300	-	40	7,340	7,310
Debt Advice Costs	**11**	-	23,339	-	23,339	27,960
Depreciation Expenses	**11**	2,028	485	-	2,513	3,113
Development Fund:						
Investment Management Fees	**11**	-	965	-	965	1,158
Equipment Costs	**12**	5,346	-	449	5,795	1,590
Gifts & Donations	**11,12**	14,016	8,500	19,829	42,345	36,693
Insurance Costs		3,860	-	-	3,860	3,472
IT Support Costs		1,371	-	-	1,371	827
Lava Costs		893	-	-	893	2,336
License & Subscriptions		5,906	-	-	5,906	4,471
Ministry Expenses		790	-	-	790	604
Playtime Expenses	**12**	-	-	1,088	1,088	1,296
Premises Hire		7,335	-	-	7,335	6,860
Printing, Postage & Stationery	**12**	1,552	-	39	1,591	1,657
Repairs & Maintenance	**12**	3,378	-	12,474	15,852	3,519
Staff Costs	**15**	147,572	-	-	147,572	148,073
Sundry Expenses (incl Staff Expenses)		1,921	-	-	1,921	3,371
Tear Fund	**11,12**	840	3,784	3,086	7,710	840
Utility Costs		15,973	-	-	15,973	12,213
Vineyard Contribution		16,883	-	-	16,883	12,499
Visiting Speakers Expenses		719	-	-	719	2,512
Youth Expenses		5,524	-	-	5,524	1,273
		266,767	**37,073**	**37,005**	**340,845**	**313,132**
b) Governance Costs						
Legal & Professional Fees		3,138	-	-	3,138	1,720
Independent Examiner's Fee	**9**	1,787	-	-	1,787	1,710
		4,925	**-**	**-**	**4,925**	**3,430**

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2024/25 £	2023/24 £
Fees paid to the Independent Examiners - Independent Examination	1,530	1,500
Fees paid to the Independent Examiners - Other professional fees	210	210

5. TANGIBLE FIXED ASSETS

		General Fund	General Fund	General Fund	General Fund	Designated Fund	
		Land & Buildings Hammer Title No: WSX237251	Building Improvement	Furniture & fittings	Equipment Costs	Equipment Costs	**Total 31-Mar-25**
		£	£	£	£	£	£
Cost/Valuation	01-Apr-24	200,000	175,958	17,539	35,532	5,969	434,998
Additions		-	-	-	-	-	-
Cost at	31-Mar-25	200,000	175,958	17,539	35,532	5,969	434,998
Depreciation	01-Apr-24	-	175,476	15,856	29,583	4,029	224,944
Charge		-	121	421	1,487	485	2,514
Depreciation at	31-Mar-25	-	175,597	16,277	31,070	4,514	227,458
Net Book Value	31-Mar-25	200,000	361	1,262	4,462	1,455	207,540
Net Book Value	31-Mar-24	200,000	482	1,683	5,949	1,940	210,054

A surveyor was contracted to provide a draft valuation report for the Hammer site in 2016. Although there was limited property sale data for this type of property, the report suggested a base valuation in its current condition of £200,000. The rebuild insurance advice for the property provided on 29th January 2020 was £950,000.

In this financial year the Trustees agreed that any expenditure on equipment, fixtures and fittings that fell below the individual capitalisation threshold of £1,500 would be wholly written off in this financial period.

No other departures from the accounting policies were made.

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

31st March 2025 : None
31st March 2024 : None

6. INVESTMENTS

	Cash or cash equivalents			
	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-25** £
Carrying (fair) value at beginning of period	-	418,763	-	**418,763**
Add: additions to investments during period	-	-	-	**-**
Less: disposals at carrying value	-	-	-	**-**
Add/(deduct): transfer in/(out) in the period	-	9,084	-	**9,084**
Add/(deduct): net gain/(loss) on revaluation	-	4,759	-	**4,759**
Carrying (fair) value at end of year	-	432,606	-	**432,606**

As at 31st March 2025 the charity held the following in its investment portfolio:

Units No.	Units Cost.	Total Cost £	Fund name	Market value £
62,896.61	1.817777	114,332	BMO MM Lifestyle	125,416
70,720.62	1.614851	114,203	ISFL Sinfonia	124,382
109,569.29	1.0448	114,478	Cornelian Managed D	118,115
15,491.66	2.85	44,152	First Sentier	44,813
			Cash	19,880
		387,165		432,606

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-25** £	**Total 31-Mar-24** £
Current Account	58,308	9,314	6,684	74,306	32,108
3CMA Account	-	5,931	-	5,931	2,483
3CMA Petty Cash	-	121	-	121	-
Deposit Accounts	26,336	-	-	26,336	25,835
Petty Cash	56	-	-	56	-
	84,700	**15,366**	**6,684**	**106,750**	**60,426**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-25** £	**Total 31-Mar-24** £
Gift Aid Tax Recoverable	11,758	-	-	11,758	22,058
	11,758	**-**	**-**	**11,758**	**22,058**

9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-25** £	**Total 31-Mar-24** £
Accounts Payable	1,552	114	28	1,694	-
Expense Claims Payable	60	-	-	60	-
HMRC PAYE and NI	-	-	-	-	854
Independent Examiner's Fee	1,740	-	-	1,740	1,710
Pensions Payable	789	-	-	789	-
	4,141	**114**	**28**	**4,283**	**2,564**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term labilities during this or the previous financial period.

11. DESIGNATED FUNDS

CURRENT YEAR

	Total 01-Apr-24	Income	Gain/(Loss) on Investments	Expenditure	Expenditure (Purchase of Fixed Assets)	Transfers	**Total 31-Mar-25**
	£	£	£	£	£	£	£
Development Fund	417,077	10,549	4,759	(1,450)	-	-	430,935
Dorcas Fund	875	250	-	(12,284)	-	13,600	2,441
3CMA Debt Advice	2,483	22,714	-	(23,339)	-	4,080	5,938
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**430,435**	**33,513**	**4,759**	**(37,073)**	**-**	**17,680**	**449,314**

2024/25 Fund Transfers

The fund transfers represent:

Dorcas Fund	13,600	transfer from general fund for monthly support
3CMA Debt Advice	4,080	transfer from general fund for monthly support

PRIOR YEAR

	Total 01-Apr-23	Income	Income (Gain on sale of asset)	Expenditure	Expenditure (Purchase of Fixed Assets)	Transfers	**Total 31-Mar-24**
	£	£	£	£	£	£	£
Development Fund	392,916	11,640	19,495	(6,974)	-	-	417,077
Dorcas Fund	1,719	-	-	(10,869)	-	10,025	875
3CMA Debt Advice	3,411	22,952	-	(27,960)	-	4,080	2,483
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**408,046**	**34,592**	**19,495**	**(45,803)**	**-**	**14,105**	**430,435**

2023/24 Fund Transfers

The fund transfers represent:

Dorcas Fund	(1,375)	transfer to restricted Hardship fund
Dorcas Fund	11,400	transfer from general fund for monthly support
3CMA Debt Advice	4,080	transfer from general fund for monthly support

The Development Fund was established by the Leadership team to support future developments in the church - either buildings or personnel.

The Dorcas Fund was set up to provide support for various charitable activities. The amounts transferred from the general fund are set at 5% of the charity's regular gifts and offerings.

3CMA Debt Advice – 3CV has been running 3CMA debt advice for several years. We have now moved the office out of the church and so are looking for external funding for some of its costs. The fund was set up to clearly identify all 3CMA costs and income and be available to support funding applications. Prior to 2014, 3CMA was a part of Frontline Debt Advice. Since 2014, Frontline divided all branches into Members and Partners and 3CMA became a Partner branch sponsored by 3CV.

The Legal Reserve Fund was established by the Trustees specifically for potential legal costs.

11. DESIGNATED FUNDS (continued)

The Designated funds are wholly represented by:

	31-Mar-25	31-Mar-24
	£	£
Fixed Assets	1,455	1,940
Investments	432,607	418,763
Cash at bank and in hand	15,366	9,697
Debtors	-	35
Creditors	(114)	-
	449,314	**430,435**

12. RESTRICTED FUNDS

	CURRENT YEAR				
	Total 01-Apr-24	Income	Expenditure	Transfers	**Total 31-Mar-25**
	£	£	£	£	£
Designated Gifts	(1,809)	31,696	(31,983)	252	(1,844)
Elaines Fund	2,058	100	(419)	-	1,739
Hardship Fund	1,587	1,500	(1,470)	15	1,632
Michelles Fund	4,131	-	(1,867)	640	2,904
Playtime	1,709	2,282	(1,266)	(500)	2,225
TOTAL	**7,676**	**35,578**	**(37,005)**	**407**	**6,656**

2024/25 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	252	games room cost not met by grant. Funded from general funds.
Hardship Fund	15	transfer from Designated Dorcas fund
Michelles Fund	640	transfer of Gift Aid received for first half of 23/24
Playtime	(500)	contribution to utility costs

`

	PRIOR YEAR				
	Total 01-Apr-23	Income	Expenditure	Transfers	**Total 31-Mar-24**
	£	£	£	£	£
Designated Gifts	(1,267)	3,710	(4,252)	-	(1,809)
Elaines Fund	3,358	-	(1,300)	-	2,058
Hardship Fund	-	2,546	(2,334)	1,375	1,587
Michelles Fund	-	6,269	(2,138)	-	4,131
Playtime	(60)	3,065	(1,296)	-	1,709
TOTAL	**2,031**	**15,590**	**(11,320)**	**1,375**	**7,676**

2023/24 Fund Transfers

The fund transfers represent:

The fund transfers represent:

	£	
Hardship Fund	1,375	transfer from Designated Dorcas fund

Purpose of Funds

The Designated Gifts Fund was established to receive various specific offers of support from members of the church and are applied as grants in accordance with the members wishes.

Elaines Fund was set up following a gift left in a will, for the purpose of enabling leaders, members and young people to attend retreat and mission trips. This fund was set up to help fund people in the church go on missionary trips, retreat days or training events where they would not otherwise be able to afford to do so.

Hardship Fund is to provide financial assistance to individuals/families in need (no restrictions on what type of financial help)

Michelle's Fund was set up in 2023, following the sudden death of Michelle, a church attendee. The purpose of this fund is to provide financial help for Michelle's husband and 3 young children both now and in future years.

Playtime is a weekly parent and toddlers group with 100+ attending where parents pay a £2 donation.

The Restricted funds are wholly represented by:

	31-Mar-25	31-Mar-24
	£	£
Cash at bank and in hand	6,684	6,895
Debtors	-	781
Creditors	(28)	-
	6,656	**7,676**

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund	Designated Fund	Restricted Fund	**Total 31-Mar-25**	**Total 31-Mar-24**
	£	£	£	£	£
Fixed Assets (Tangible Assets)	206,085	1,455	-	207,540	210,054
Fixed Assets (Investments)	-	432,607	-	432,607	418,763
Net Current Assets	92,317	15,252	6,656	114,225	79,920
Long Term Liabilities	-	-	-	-	-
	298,402	**449,314**	**6,656**	**754,372**	**708,737**

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07490294) and is a Charity registered with the Charity Commission (1140214) and does not have a Share capital and has no income subject to Corporation Tax.

	2024/25	**2023/24**
	£	**£**
Surplus / Deficit for the financial year	40,876	(9,515)
Other Recognised Gains/(Losses)	4,759	19,495
	45,635	**9,980**
Balance Brought Forward	708,737	698,757
Closing Funds at 31st March 2025/2024	**754,372**	**708,737**

15. STAFF COSTS AND NUMBERS

	TOTAL 2024/25 £	TOTAL 2023/24 £
Gross Wages and Salaries	146,547	138,118
Employer's National Insurance Costs	5,727	5,880
Employer's National Insurance Costs (prior year/s underpayment)	-	72
SMP Recovered	(8,907)	-
NI Compensation Recovered	(267)	-
Employer's Pension Contributions	4,472	4,003
	147,572	**148,073**

The Charity operates a PAYE Scheme to pay all employed members of Staff.

The 2024/25 Employers NI figure includes the full £5,000 (2023/24: £5,000) employment allowance claimed.

Number of employees at the end of the year who were engaged in each of the following activities (includes full time and part time employees):

	TOTAL 2024/25	TOTAL 2023/24
Charitable Activities	8	7
	8	**7**

No employees received emoluments in excess of £60,000 (2023/24:None)

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The employer contributions in 2024/25 amounted to £4,472 (2023/24: £4,003).

The key management personnel of the charity comprise the Trustee/Directors and the Church Leadership Team. No Trustee/Directors are remunerated. Three members of the Church Leadership Team are remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £63,752 (2023/24: £73,851).

16. DIRECTORS AND OTHER RELATED PARTIES

No Trustees/Directors were remunerated in 2024/25.

A related party to Trustee D Wright (his spouse) received remuneration of £16,865 (2023/24: £21,216) for her role as Pastoral and Projects Leader. Employer national insurance and employer pension contributions totalling £2,157 (2023/24: £2,309) were also paid by the Church in connection with this employment. These payments are also included in the key management personnel calculation in note 15.

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

17. 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.

18. 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.

19. 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 Report of the Directors. The directors 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 3 Counties Vineyard for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no other 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: FCIE

Date: 22 October 2025

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
West Sussex
PO20 7EG

3 Counties Vineyard

England & Wales - Charity number 1140214

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

CHARITY REGISTRATION No: 1140214

COMPANY REGISTRATION No: 07490294

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

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

CONTENTS

Page 2	Legal and Administrative Information
Pages 3 to 9	Directors' Annual Report
Page 10	Statement of Financial Activities
Page 11	Balance Sheet
Pages 12 to 22	Notes to the Financial Statements
Page 23	Independent Examiners Report to the Directors/Trustees

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NUMBER	1140214
REGISTERED COMPANY NUMBER	07490294
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
DIRECTORS THAT HAVE SERVED DURING THE YEAR TO 31ST MARCH 2024	Mr Philip Taylor (Chair of Trustees) Mr Alistair Cook (Treasurer) Mrs Marie Brown (resigned 31st December 2023) Mr David Wright Mrs J Sharp
COMPANY SECRETARY	Mrs Marie Brown (appointed 1st January 2024)

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Company Limited By Guarantee
GOVERNING INSTRUMENT	Memorandum and Articles Of Association Incorporated 12th January 2011.The Articles of Association were subsequently amended by Special Resolution on 31st August 2021.

OBJECTS
The charity's objects are for the public benefit and are restricted to the following: 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 Haslemere, the United Kingdom or the world as the trustees may from time to time 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 Haslemere, the United Kingdom or the world as the trustees may from time to time think fit.

REGISTERED OFFICE	3 Counties Vineyard Haslemere Locality Office Lion Green Haslemere GU27 1LD
PRIMARY BANKERS	HSBC Bank Plc 12a North Street Guildford Surrey GU1 4AF
SOLICITORS	Barlow Robbins The Oriel Sydenham Road Guildford GU1 3SR
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane West Sussex PO18 8NF

The Trustees present their annual report and accounts of the year ended 31st March 2024.

The Board of Trustees is satisfied with the performance of the charitable company during the year and the position at 31st March 2024.

Names and addresses of advisors:

Type of Adviser	Name	Address
Primary Bankers	HSBC	12A North St, Guildford, Surrey, GU1 4AF
Solicitor	Barlow Robbins	The Oriel, Sydenham Road, Guildford, Surrey, GU1 3SR
Independent Examiner	Independent Examiners Ltd	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Charity Advisors	Trust Advice	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Independent Safeguarding Specialists	Thirtyone:eight	Greenbox Storage, College Rd, Swanley BR8 7LT
Independent Investment Advisor	Murray West Associates Ltd	39 Station Road, Liphook, Hampshire GU30 7DW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Company Limited by Guarantee

Governing Document: Memorandum and Articles of Association Incorporated 12th January 2011. The Articles of Association were subsequently amended by Special Resolution on 31st August 2021.

Nature of Governing Document and constitution of the charitable company

The original charity "Declaration of Trust" for the Church, which was then known as the Haslemere Evangelical Church, was made on 1 October 1974. The Declaration of Trust was subsequently updated by the Charity Commission Scheme sealed on 29 October 1991 and Constitution dated 24 September 1987.

There was a change to incorporated status as a Charitable Company with effect from 1st April 2011
The organisational structure and decision making processes are all in accordance with the Memorandum and Articles of Association with day to day activities of the Church in accordance with 'The Way we Work' dated 11th May 2011, as amended 31st August 2021 and 11th October 2021.

Change of name of the charitable company and joining the Vineyard network of churches.

Three Counties Church joined the Vineyard network of churches on the 20th September 2021 and changed its name to '3 Counties Vineyard' at Companies House on the 11th October 2021. The objects of the charity, the Company Number and Charity Number of the company remain unchanged.

Trustee selection methods: As detailed in the Company Memorandum and Articles of Association.

The organisational structure of the charitable company and how decisions are made:

The Church is led by a Church Leadership Team (who are the members of the charitable company). As at 31/03/2024 the Leadership team consists of 4 people with David Wright undertaking the role of Senior Leader since 1st July 2018. The Leadership Team are responsible for the spiritual oversight of the church. David Wright is accountable, as part of the Vineyard structure, to Guy and Esther Pritchard from Farnham Vineyard in their role as Vineyard Area Leaders. David Wright, along with the rest of the Leadership Team receive input from Pete Gilbert, a long standing friend and mentor to the church. Two of the Leadership Team are employed part-time by the Church (details of which are given in the table below). The Chair of Trustees does not sit on the Leadership Team but is a member of the charitable organisation for the duration of their post as Chair and will attend the Company Members Annual General Meeting and any other Special Meetings of the Members.

The Church congregations meet at the Hammer building for Sunday worship. A Wider Leadership Team (consisting 65 people as at 31st March 2024), responsible to the Church Leadership Team, lead significant areas of work and ministry within the Church and the wider community.

Two or more church meetings, consisting of a Church Annual General Meeting and Vision Meetings (the latter usually held on a Sunday morning), attended by Leaders, Trustees and regular Church congregation attendees, are held each year and are usually preceded by Trustees' meetings.

From 3rd February 2024 a Sunday evening service was established in addition to the Sunday morning worship, this falls within the current organisational structure and decision making process.

Names of the Leadership Team (who are the Members of the Charitable Company) between 1st April 2023 and 31st March 2024:

Name	Leadership Team Role	Dates on the Leadership Team if not for the whole year.	Employment title and dates if not for the whole year
David Wright	Senior Leader		N/A
Richard Durrant			N/A
Rowena Wright			Temporary Pastoral Lead from 01/04/2023 to 17/03/2024. Permanent Pastoral Lead from 18/03/2024
Sarah Noble		Resigned 09/02/2024	
Tara Congdon			Children, Youth and Families Director
Jack Robson		Resigned 30/10/2023	
Philip Taylor	Member by reason of being Chair of Trustees		N/A

The name of the Leader and other senior staff member(s) to whom day-to-day management of the Charity was delegated by the Trustees.
D Wright – Senior Leader of the Church Leadership Team
M Brown – Operations Manager and Company Secretary from 01/01/2024.

Other key management personnel (by reason of being employed by the Charity and serving on the Leadership Team):
R Wright – Pastoral Lead
T Congdon – Children, Youth and Families Director

The major risks to which the charitable company is exposed and reviews and systems to mitigate risks

The Leadership Team and Board of Trustees have both reduced in size this year. There is an awareness of the need to strengthen both to enable continued good governance. The Leadership Team (in consultation with the Trustees) are seeking appropriately trained individuals to enhance both.

As the church grows in number and seeks to reach out to the community in greater ways the workload of staff and volunteers increases. Regular review of staff/volunteer workloads and well-being, along with assessment of appropriateness to continue certain activities is required to ensure a healthy culture within the charity. This growth may also impact the church finances, with a potential for increased giving from attendees and an increase in costs for the additional support and activities provided. Trustees have set a deficit budget previous years to implement their strategy for growth. The church has good reserves but Trustees are mindful that the church cannot operate on a deficit budget indefinitely and are seeking to reduce the deficit in the coming years to enable break even.

Trustees recognise the need for robust financial processes to enable secure and transparent dealings with all financial matters relating to the charity. Following a process of investigation, having taken advice from the charity's accountants and implementing a changeover process of 3 months, the charity will be implementing a new financial package from 1st April 2024. This new package provides greater automation of processes, is more user friendly and moves towards electronic storage of data. Ongoing support and advice from the charity's accountants will be available as required.

The Trustees employ a full time Youth Leader to enable the current youth programme to continue and develop connections and services offered to the church, local secondary schools and within the wider community. The Youth Leader goes on maternity leave in the first quarter of 2024. The Trustees intend to employ a part time Youth Leader to cover maternity leave, who will work with volunteers to continue our youth work within the church and wider community. It will be necessary to reduce some youth services currently being offered during the temporary period.

A continuous risk assessment process is carried out by the Trustees and covers safeguarding, physical, legal and other envisaged threats.

OBJECTIVES AND ACTIVITIES

Objectives and Activities of the Charitable Company:
The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and in setting the policies for the year.

Objects of the charity set out in the governing document:
The Charitable Company's objects are for public benefit and are restricted to the following:-

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 Haslemere, the United Kingdom or the world as the Trustees may from time to time 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 Haslemere, the United Kingdom or the world as the Trustees may from time to time think fit.

Summary of the main activities undertaken for the public benefit in relation to these objects:
The Church's aims are to share the good news and love of Jesus Christ throughout the 3 Counties area through Church services, youth work and outreach in the community, at home and at work. The church also has several links overseas.

An explanation of the charity's main objectives and strategies for their achievement.
To share the good news and love of Jesus Christ in the 3 Counties area. Its main strategies lie in its Sunday services, small groups, its work through a range of youth and children's groups and activities (spanning all age ranges) and its community involvement.

Details of significant activities that contribute to the achievement of the stated objectives.

Sunday services and most other activities are held at the Hammer building with some exceptions, mostly community work and small groups. 3 Counties Money Advice operate out of rented premises (Hasleway in Haslemere). The Haslemere Locality Office is the church office facility used for administration. Many of the small groups (bible groups etc.) operate out of people's homes.

A range of youth and children's groups use the Church premises, in addition there is occasional use of homes and public buildings. The Fusion Group, for those aged between 14 and 18 years, is led by youth leaders from 3 Counties Vineyard and has occasionally linked with other local churches on a relational basis.

The Trustees employ a full time Youth Leader to enable the current youth programme to continue and develop connections and services offered to the church, local secondary schools and within the wider community.

A part time Community Worker is employed to enhance the pastoral support and care capabilities within the church but primarily to assist those in need in the wider community.

Since the retirement of the long term full time salaried Senior Pastor on 30th June 2018 the Leadership Team and Trustees have reviewed staffing requirements regularly. In the absence of an employed Leader and to alleviate work pressures from members of the Leadership Team (who operate on a voluntary basis) the Trustees approved a temporary appointment of a Pastoral Lead in March 2021. The decision was made in March 2024 to make this position permanent which will continue to help relieve some pressure on current volunteers. The Senior Leader of the Leadership Team continues to be fulfilled on a voluntary basis.

In February 2024 the church launched a weekly Sunday evening service. This is part of 3 Counties Vineyard in terms of leadership and governance but is intended to be a separate congregation to that of Sunday morning services. Attendance at Sunday morning services had reached the building capacity. By part of the congregation moving to the evening service this gives space for newcomers in both services and enables attendance by those who have other commitments in the morning.

Currently there are 265 adults regularly connecting with the church and approximately 45 children and young people connecting with their age appropriate groups on Sunday mornings, with additional young people connecting to midweek groups.

Contribution made by Volunteers:
Many of the programmes, projects and services provided are run by volunteers. As at 31st March 2024 there were approximately 130 people volunteering within the church.

The Trustees are grateful for the many hours volunteers have given to assist with a variety of activities undertaken by 3 Counties Vineyard. Without this valuable contribution of time, energy and expertise the charity would not have been able to achieve so much. In order to acknowledge the vital role of volunteers within 3CV the Trustees and Leadership team hosted a 'Volunteer appreciation evening' in May 2023 to recognise and support their valuable contribution.

ACHIEVEMENTS AND PERFORMANCE

Factors relevant to the achievement of the charitable company's objectives

The Charitable Company is financially dependent upon the support of its members and in particular regular worship offerings and gifts. The Charitable Company continues to benefit from the reclaiming of Gift Aid from HMRC.

Summary of the main achievements of the charity during the year:

The Church continues to provide a range of services for church attendees and to those in the local Community.

These services include:-

(a) Weekly worship services meeting at Hammer building on Sunday mornings (and evenings from February 2024). The live streaming of the services continues on a number of social media platforms, to enable those who are not able to attend in person to receive input.
(b) Monthly Sunday morning services with British Sign Language provision.
(c) A daytime mid-week informal café style worship service once a month on Tuesday mornings at Hammer (called Encounter).
(d) An evening worship service held at Hammer once a month (called Delight).
(e) A wide range of small groups meeting in homes and the church building on a weekly to monthly basis.
(f) Regular healing meetings, offering prayer support to church attendees and members of the public.
(g) Drop in coffee/activity mornings held at Hammer twice monthly to provide the chance to connect with lonely and/or vulnerable people in the area.
(h) Twice weekly youth evening meetings focusing on fun, friendship, discipleship and worship.
(i) Youth mentoring either by attendance and liaison with local schools on weekdays or as part of the organised church youth activities.
(j) A summer holiday club for children aged 4 to 11 years.
(k) Supporting (with youth leaders and finance where appropriate) attendance at DTI, a youth residential summer camp which encourages young people to explore their faith.
(l) Playtime, a parent/carer and toddler's group, meeting weekly during school term time.
(m) A parenting course, for parents of primary aged children, open to the parents within the church and the community.
(n) Facilitating Alpha courses throughout the year for people in the area that want to explore the Christian faith.
(o) Hosting and running a series of well-being courses for church attendees and those in the community, including a 'Taste life' course (a course looking at eating disorders), a self-harm training workshop for parents and professionals (lead by 'Embrace' Charity) and an 'Understanding Dementia' training evening.
(p) Working with local primary schools to conduct assemblies, RE lessons and to host 'prayer spaces' in local schools.
(q) Supporting 3 Counties Money Advice (see additional details below).

(r) Supporting needy people (either directly or through appropriate charities/organisations), through special appeals, designated gifts or through the Dorcas and Hardship funds. This has included, but is not limited to, supporting the local food bank, assisting struggling individuals and/or families with the challenge of the rise in the cost of living and special offerings for those around the world affected by the war and/or natural disasters.
(s) Monthly liaison with local Christian church leaders.
(t) The Saturday Wave, a bi-weekly activity, during the gardening season, that provides free gardening and other practical support for the needy within the local area.
(u) Occasional inter-denominational men's, women's and children's events, open to church attendees and those in the local community.
(v) Prayer meetings and events throughout the year.
(w) Supporting and enabling leadership training through attendance at Vineyard and other national and local conferences.

3 Counties Money Advice:

The 3 Counties Money Advice team is a team of 4 fully trained volunteer advisers from local churches who give impartial advice and assistance on a variety of money related issues. They operate in partnership with Frontline Debt Advice (UK) who are regulated by the Financial Conduct Authority. The team operate out of a rented office in Hasleway each week where they can meet clients face to face. Throughout the course of this reporting period they have distributed £20,000 worth of grants that have provided vital financial support for 59 local individuals, pensioners and families, providing assistance with food, energy and water payments and with the purchase of wider essentials such as school uniforms, clothing and transport costs. The operations manager of the church reviews the accounts every quarter and presents a brief summary to the Trustees at each meeting. The accounts are examined, along with those of the church, each year.

FINANCIAL REVIEW

Assets from Three Counties Church Charity (No 1010847) were transferred into the new Three Counties Church Incorporated Company Limited by Guarantee (No 7490294) and Charity (No 1140214) with effect from 1st April 2011. Assets remain with the charity upon its change of name to 3 Counties Vineyard Incorporated Company Limited by Guarantee (No 7490294) and Charity (No 1140214) with effect from 20th September 2021 (registered at Companies House on 11th October 2021).

Principle funding sources and how expenditure in the year under review has supported the key objectives of the charity.
Principle funding sources are regular monthly gifts and weekly Sunday offerings. Additionally, funding is achieved through reclaiming Gift Aid. All the key objectives are budgeted for at the start of each year and all have been met or covered from our reserves.

The Church started this reporting period from a strong financial base. The Trustees confirm that they consider the accounting policies remain adequate and that they have reviewed and are happy with the reserves policy.

The Church is dependent upon the gifts of its congregation. Gifts have remained consistent this year with general fund regular gifts and offerings slightly exceeding the Trustee's budget stretch target and showing an approximate increase of 2% on the 2022/2023 figures. The year has seen the congregation growing which has assisted the increase in giving. The Trustees had agreed a substantial deficit budget to enable recruitment of key staff to support the church growth strategy. Excluding the gains on investments, the Church has achieved a smaller deficit than budgeted for, due mainly to the reduced employment costs, as a result of employing a part time Pastoral Lead where the budget allowed for a full-time role and the increase in income through giving.

Availability and adequacy of assets of each of the funds.

The Trustees are satisfied that the Company /Charity's assets are adequate to fulfil its obligations. Each fund's budget is reviewed on a monthly basis.

Transactions and Financial Position
The financial statements are set out on pages 10 to 22. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland FRS 102 (effective 1 January 2015). As stated in the Legal and Administrative Information section of this report, the Trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities for 2023/24 shows incoming resources for the year of a revenue nature of £307,047 and realised outgoing resources of £316,562 making a net deficit of £9,515 excluding gain on investments or a net surplus of £9,980 including gain on investments (2022/23: incoming resources £287,780, outgoing resources £287,420 making a net surplus of £360 excluding loss on investments or net deficit of £23,171 including loss on investments).

The total reserves at the year-end stands at £708,737 (2022/23: £698,757).

Specific changes in fixed assets
Hammer building, which is used for Sunday worship and other group meetings, was revalued for insurance purposes on 29th January 2020 with a rebuild Insurance advice/valuation of £950,000. The value of £200,000 reflected in the financial statements represents the deemed cost as calculated by an independent surveyors' report dated 2016.

The Charitable Company's grant making policies
The Church makes specific grants to personnel and Christian organisations at home and overseas to a total of £17,021 in the year (2022/23: £42,703). In addition, £10,869 was given out to those in need through the Dorcas Fund (2022/23: £11,091). In addition, £2,334 was given out to those in need through the Hardship Fund. This fund was set up in 2023 for designated gifts given to the church to provide financial assistance to individuals/families in need.

The Church provides debt and benefit advice through '3 Counties Money Advice' the cost of providing the service this year was £4,080 (2022/23: £4,080).

The church has given out £1,300 in the year through the Elaine Fund (2022/2023: £290). This fund was set up to help fund people in the church go on missionary trips, retreat days or training events where they would not otherwise be able to afford to do so.

The above grants amount to 11% of the total expenditure for the year.

In addition, the church has given out £2,138 in the year through the Michelle Fund. This fund was set up in 2023, following the sudden death of Michelle, a church attendee. The purpose of this fund is to provide financial help for Michelle's husband and 3 young children both now and in future years.

Policy on Investments
In accordance with the Articles of Association and upon the sale of the Kings Road property in 2019 the Trustees agreed to instruct a professional Investment Manager to invest £350,000 from the net proceeds of sale in a general Investment account for Charities. The investment initially consisted of three pooled funds provide a balanced portfolio with a medium to low risk profile for the medium term. On 25th January 2023 the Trustees added £31,790 to purchase a fourth fund which has been added to the investment. The market value of the entire investment was £418,763.72 at 31st March 2024. This medium-term investment is expected to provide capital growth equal to or surpassing inflation after deducting costs and it will allow for the drawdown of income if and when required. It is likely that the investment will be required to supplement income during 2024/2025.

Policy on reserves
The Trustees continue to deem that it is not necessary to maintain substantial free reserves. The Church is totally dependent upon the Lord and the support of its attendees. It is, therefore, considered prudent to maintain the General Fund balance at a level sufficient to meet day-to-day needs, supported by the ability to drawdown income from investment funds if exceptionally required. Currently, the bank balance represents approximately three months expenditure. Cash balances are monitored closely on a monthly basis. The Church is holding good levels of cash, investments and property-backed reserves

Policy on Loans
Throughout 2023/2024 there were two small loans outstanding to individuals who regularly attend the church. These loans were made in accordance with the Articles of Association for a purpose that fulfils the Charity's objects and with Trustee approval. Both loans have been repaid in full, in September and December 2023.

FUTURE PLANS

Church Growth/Planting

In order to fulfil our objective of advancing the Christian faith, consideration is being given as to whether it is appropriate to plant a church site in that new location to meet the local needs. There are a significant number of people/families travelling to 3 Counties Vineyard from other areas that do not yet have a vibrant church such as ours. There are also likely to be many in these areas who are open to exploring faith and who could benefit from local delivery of the services we provide.

Administration offices

3 Counties Vineyard took out a 3-year lease of Haslemere Locality Office on 4th September 2019 to enable relocation of their administration offices. A further 3-year lease (expiring September 2025) has been verbally agreed but is yet to be formalised. There will be an increase of £500 per annum in rental fees.

Approved by the Board of Trustees on the 15th/October/ 2024 and signed on their behalf.

Sign Name:

Philip Taylor
Chairman of Board of Trustees

Sign Name:

David Wright
Trustee/Senior Leader of the Church Leadership Team

Statement of Trustee 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 :-

a) Select suitable accounting policies and then apply them consistently;

b) Make judgements and estimates that are reasonable and prudent; and

c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

d) 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 also 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 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Trustees on the 15th October/ 2024 and signed on their behalf.

Sign Name:

Philip Taylor
Chairman of the Board of Trustees

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOME						
Donations & Legacies	2a	249,065	22,952	12,450	284,467	275,139
Investment Income	2b	-	11,640	-	11,640	7,534
Charitable Activities	2c	7,660	-	3,140	10,800	5,410
Other Income	2d	140	-	-	140	379
TOTAL INCOME		**256,865**	**34,592**	**15,590**	**307,047**	**288,462**
EXPENDITURE						
Cost of Charitable Activities	3a	256,009	45,803	11,320	313,132	284,750
Governance Costs	3b	3,430	-	-	3,430	3,352
TOTAL EXPENDITURE		**259,439**	**45,803**	**11,320**	**316,562**	**288,102**
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		**(2,574)**	**(11,211)**	**4,270**	**(9,515)**	**360**
Net Gains/(Losses) on Investments		-	19,495	-	19,495	(23,531)
NET INCOME/(EXPENDITURE)		(2,574)	8,284	4,270	9,980	(23,171)
Transfers Between Funds	11,12	(15,480)	14,105	1,375	-	-
NET MOVEMENT IN FUNDS		(18,054)	22,389	5,645	9,980	(23,171)
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		288,680	408,046	2,031	698,757	720,830
Opening Balance Adjustment	20	-	-	-	-	1,098
TOTAL FUNDS CARRIED FORWARD		**270,626**	**430,435**	**7,676**	**708,737**	**698,757**

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 22 form part of these financial statements.

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

BALANCE SHEET
AS AT 31ST MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 31-Mar-24** £	**Total 31-Mar-23** £
Fixed Assets						
Tangible Assets	**5**	208,114	1,940	-	210,054	209,267
Investments	**6**	-	418,763	-	418,763	389,228
		208,114	**420,703**	**-**	**628,817**	**598,495**
Current Assets						
Cash at Bank and in Hand	**7**	43,834	9,697	6,895	60,426	82,489
Debtors & Prepayments	**8**	21,242	35	781	22,058	20,614
Total Current Assets		**65,076**	**9,732**	**7,676**	**82,484**	**103,103**
Creditors: amounts falling due within one year	**9**	2,564	-	-	2,564	2,841
NET CURRENT ASSETS		62,512	9,732	7,676	79,920	100,262
TOTAL ASSETS less current liabilities		**270,626**	**430,435**	**7,676**	**708,737**	**698,757**
Creditors: amounts falling due in more than one year	**10**	-	-	-	-	-
NET ASSETS		**270,626**	**430,435**	**7,676**	**708,737**	**698,757**
Funds of the Charity:						
General Funds		270,626	-	-	270,626	288,680
Designated Funds	**11**	-	430,435	-	430,435	408,046
Restricted Funds	**12**	-		7,676	7,676	2,031
TOTAL FUNDS		**270,626**	**430,435**	**7,676**	**708,737**	**698,757**

Directors' Responsibilities:

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

The Directors 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 23.

The Directors 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 Directors on the 15th October 2024

Signed on their behalf by P Taylor
Chair of Trustees

P J Taylor

Printed Name: Mr P Taylor

Signed on their behalf by D Wright
Church Leadership Team Leader

D Wright

Printed Name: Mr D Wright

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement
The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to previous accounts
There have been no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1. ACCOUNTING POLICIES (Continued)

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

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.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets
Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

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

Building Improvements	25%
Furniture & Fittings	25%
General Equipment	25%

2. INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations & Legacies						
Regular Gifts		183,284	-	-	183,284	168,402
Gifts & Donations	**11,12**	27,330	22,952	11,634	61,916	71,311
Gift Aid Tax Recovered		38,451	-	816	39,267	35,426
		249,065	**22,952**	**12,450**	**284,467**	**275,139**
b) Investment Income						
Bank Interest	**11**	-	442	-	442	600
Dividends	**11**	-	11,198	-	11,198	6,934
		-	**11,640**	**-**	**11,640**	**7,534**
c) Charitable Activities						
Activities & Events	**12**	7,660	-	75	7,735	4,440
Playtime Income	**12**	-	-	3,065	3,065	2,331
Playtime Income (Adjustment) *		-	-	-	-	(1,361)
		7,660	**-**	**3,140**	**10,800**	**5,410**
d) Other Income						
Gain on sale of asset		-	-	-	-	379
Training and Conferences Income		140	-	-	140	-
		140	**-**	**-**	**140**	**379**

* It was discovered during a review of balances exercise, that some income and expenditure received and spent in the 2019/20 financial year for the Playtime group was inadvertently entered against the general fund as well as being entered against the restricted fund, resulting in a duplication and incorrect balance of cash in hand held in the sum of £1,361 being attributed to the general fund. This was a clerical error. An adjustment has been made to the general fund to correct the position.

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities						
Activities & Events		13,309	-	-	13,309	12,853
Bank Charges		122	-	-	122	117
Catering Costs		1,195	-	-	1,195	1,136
Children's Costs		2,700	-	-	2,700	1,277
Church Life Expenses		1,023	-	-	1,023	625
Cleaning Costs		9,333	-	-	9,333	8,546
Communication Costs		300	-	-	300	510
Community Outreach		1,503	-	-	1,503	285
Conference Costs		7,310	-	-	7,310	4,988
Debt Advice Costs	**11**	-	27,960	-	27,960	27,206
Depreciation Expenses	**11**	2,466	647	-	3,113	1,629
Development Fund: Investment Management Fees	**11**	-	1,158	-	1,158	2,557
Equipment Costs		1,590	-	-	1,590	2,511
Gifts & Donations	**11,12**	10,631	16,038	10,024	36,693	41,339
Insurance Costs		3,472	-	-	3,472	3,550
IT Support Costs		827	-	-	827	89
Lava Costs		2,336	-	-	2,336	1,400
License & Subscriptions		4,471	-	-	4,471	4,423
Ministry Expenses		604	-	-	604	1,155
Playtime Expenses	**12**	-	-	1,296	1,296	2,014
Premises Hire		6,860	-	-	6,860	6,364
Printing, Postage & Stationery		1,657	-	-	1,657	1,548
Repairs & Maintenance		3,519	-	-	3,519	5,263
Staff Costs	**15**	148,073	-	-	148,073	131,405
Sundry Expenses		3,371	-	-	3,371	3,440
Tear Fund		840	-	-	840	840
Utility Costs		12,213	-	-	12,213	4,922
Vineyard Contribution		12,499	-	-	12,499	10,648
Visiting Speakers Expenses		2,512	-	-	2,512	1,195
Youth Expenses		1,273	-	-	1,273	915
		256,009	**45,803**	**11,320**	**313,132**	**284,750**
b) Governance Costs						
Legal & Professional Fees		1,720	-	-	1,720	1,672
Independent Examiner's Fee	**9**	1,710	-	-	1,710	1,680
		3,430	**-**	**-**	**3,430**	**3,352**

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2023/24 £	2022/23 £
Fees paid to the Independent Examiners - Independent Examination	1,500	1,470
Fees paid to the Independent Examiners - Other professional fees	210	210

5. TANGIBLE FIXED ASSETS

		General Fund Land & Buildings Hammer Title No: WSX237251 £	General Fund Building Improvement £	General Fund Furniture & fittings £	General Fund Equipment Costs £	Designated Fund Equipment Costs £	**Total 31-Mar-24** £
Cost/Valuation	01-Apr-23	200,000	175,958	17,539	31,632	5,969	431,098
Additions		-	-	-	3,900	-	3,900
Cost at	31-Mar-24	200,000	175,958	17,539	35,532	5,969	434,998
Depreciation	01-Apr-23	-	175,316	15,295	27,838	3,382	221,831
Charge		-	160	561	1,745	647	3,113
Depreciation at	31-Mar-24	-	175,476	15,856	29,583	4,029	224,944
Net Book Value	31-Mar-24	200,000	482	1,683	5,949	1,940	210,054
Net Book Value	31-Mar-23	200,000	642	2,244	3,794	2,587	209,267

A surveyor was contracted to provide a draft valuation report for the Hammer site in 2016. Although there was limited property sale data for this type of property, the report suggested a base valuation in its current condition of £200,000. The rebuild insurance advice for the property provided on 29th January 2020 was £950,000.

In this financial year the Trustees agreed that any expenditure on equipment, fixtures and fittings that fell below the individual capitalisation threshold of £1,500 would be wholly written off in this financial period.

No other departures from the accounting policies were made.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2024 : None
31st March 2023 : None

6. INVESTMENTS

	Cash or cash equivalents: Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-24** £
Carrying (fair) value at beginning of period	-	389,228	-	**389,228**
Add: additions to investments during period	-	-	-	**-**
Less: disposals at carrying value	-	-	-	**-**
Add/(deduct): transfer in/(out) in the period	-	10,040	-	**10,040**
Add/(deduct): net gain/(loss) on revaluation	-	19,495	-	**19,495**
Carrying (fair) value at end of year	-	418,763	-	**418,763**

As at 31st March 2024 the charity held the following in its investment portfolio:

Units No.	Units Cost.	Total Cost £	Fund name	Market value £
62,896.61	1.817777	114,332	BMO MM Lifestyle	124,409
70,720.62	1.614851	114,203	ISFL Sinfonia	121,320
109,569.29	1.0448	114,478	Cornelian Managed D	116,560
15,491.66	2.84	43,938	First Sentier	45,677
			Cash	10,797
		386,951		418,763

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-24** £	**Total 31-Mar-23** £
Current Account	17,999	7,214	6,895	32,108	53,685
3CMA Account	-	2,483	-	2,483	3,411
Deposit Accounts	25,835	-	-	25,835	25,393
	43,834	**9,697**	**6,895**	**60,426**	**82,489**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-24** £	**Total 31-Mar-23** £
Gift Aid Tax Recoverable	21,242	35	781	22,058	19,929
Loans	-	-	-	-	685
	21,242	**35**	**781**	**22,058**	**20,614**

9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-24** £	**Total 31-Mar-23** £
HMRC PAYE and NI	854	-	-	854	1,161
Independent Examiner's Fee	1,710	-	-	1,710	1,680
	2,564	**-**	**-**	**2,564**	**2,841**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. DESIGNATED FUNDS

CURRENT YEAR

	Total 01-Apr-23	Income	Gain/(Loss) on Investments	Expenditure	Expenditure (Purchase of Fixed Assets)	Transfers	**Total 31-Mar-24**
	£	£	£	£	£	£	£
Development Fund	392,916	11,640	19,495	(6,974)	-	-	417,077
Dorcas Fund	1,719	-	-	(10,869)	-	10,025	875
3CMA Debt Advice	3,411	22,952	-	(27,960)	-	4,080	2,483
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**408,046**	**34,592**	**19,495**	**(45,803)**	**-**	**14,105**	**430,435**

2023/24 Fund Transfers

The fund transfers represent:

Dorcas Fund	(1,375)	transfer to restricted Hardship fund
Dorcas Fund	11,400	transfer from general fund for monthly support
3CMA Debt Advice	4,080	transfer from general fund for monthly support

PRIOR YEAR

	Total 01-Apr-22	Income	Income (Gain on sale of asset)	Expenditure	Expenditure (Loss on Investments)	Transfers	**Total 31-Mar-23**
	£	£	£	£	£	£	£
Development Fund	410,889	10,778	-	(5,220)	(23,531)	-	392,916
Dorcas Fund	3,260	1,150	-	(11,091)	-	8,400	1,719
3CMA Debt Advice	5,607	20,930	-	(27,206)	-	4,080	3,411
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**429,756**	**32,858**	**-**	**(43,517)**	**(23,531)**	**12,480**	**408,046**

2022/23 Fund Transfers

The fund transfers represent:

Dorcas Fund	8,400	transfer from general fund for monthly support
3CMA Debt Advice	4,080	transfer from general fund for monthly support

The Development Fund was established by the Leadership team to support future developments in the church - either buildings or personnel.

The Dorcas Fund was set up to provide support for various charitable activities. The amounts transferred from the general fund are set at 5% of the charity's regular gifts and offerings.

3CMA Debt Advice – 3CV has been running 3CMA debt advice for several years. We have now moved the office out of the church and so are looking for external funding for some of its costs. The fund was set up to clearly identify all 3CMA costs and income and be available to support funding applications. Prior to 2014, 3CMA was a part of Frontline Debt Advice. Since 2014, Frontline divided all branches into Members and Partners and 3CMA became a Partner branch sponsored by 3CV.

The Legal Reserve Fund was established by the Trustees specifically for potential legal costs.

11. DESIGNATED FUNDS (continued)

The Designated funds are wholly represented by:

	31-Mar-24	31-Mar-23
	£	£
Fixed Assets	1,940	2,587
Investments	418,763	389,228
Cash at bank and in hand	9,697	15,546
Debtors	35	685
	430,435	**408,046**

12. RESTRICTED FUNDS

	CURRENT YEAR				
	Total 01-Apr-23	Income	Expenditure	Transfers	**Total 31-Mar-24**
	£	£	£	£	£
Designated Gifts	(1,267)	3,710	(4,252)	-	(1,809)
Elaines Fund	3,358	-	(1,300)	-	2,058
Hardship Fund	-	2,546	(2,334)	1,375	1,587
Michelles Fund	-	6,269	(2,138)	-	4,131
Playtime	(60)	3,065	(1,296)	-	1,709
TOTAL	**2,031**	**15,590**	**(11,320)**	**1,375**	**7,676**

2023/24 Fund Transfers

The fund transfers represent:

	£	
Hardship Fund	1,375	transfer from Designated Dorcas fund

	PRIOR YEAR				
	Total 01-Apr-22	Income	Expenditure	Transfers	**Total 31-Mar-23**
	£	£	£	£	£
Designated Gifts	(518)	20,436	(18,286)	(2,899)	(1,267)
Elaines Fund	1,000	2,648	(290)	-	3,358
Playtime	343	2,331	(2,014)	(720)	(60)
TOTAL	**825**	**25,415**	**(20,590)**	**(3,619)**	**2,031**

2022/23 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	(2,899)	for music equipment purchased. The terms of any restriction were met once the equipment was purchased, and the asset was transferred to general funds.
Playtime	(720)	for contribution to general fund for building costs, energy and refreshments

The Designated Gifts Fund was established to receive various specific offers of support from members of the church and are applied as grants in accordance with the members wishes.

Elaines Fund was set up following a gift left in a will, for the purpose of enabling leaders, members and young people to attend retreat and mission trips. This fund was set up to help fund people in the church go on missionary trips, retreat days or training events where they would not otherwise be able to afford to do so.

Hardship Fund is to provide financial assistance to individuals/families in need (no restrictions on what type of financial help)

Michelle's Fund was set up in 2023, following the sudden death of Michelle, a church attendee. The purpose of this fund is to provide financial help for Michelle's husband and 3 young children both now and in future years.

Playtime is a weekly parent and toddlers group with 100+ attending where parents pay a £2 donation.

12. RESTRICTED FUNDS (continued)

The Restricted funds are wholly represented by:

	31-Mar-24	31-Mar-23
	£	£
Cash at bank and in hand	6,895	2,031
Debtors	781	-
	7,676	**2,031**

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund	Designated Fund	Restricted Fund	**Total 31-Mar-24**	**Total 31-Mar-23**
	£	£	£	£	£
Fixed Assets (Tangible Assets)	208,114	1,940	-	210,054	209,267
Fixed Assets (Investments)	-	418,763	-	418,763	389,228
Net Current Assets	62,512	9,732	7,676	79,920	100,262
Long Term Liabilities	-	-	-	-	-
	270,626	**430,435**	**7,676**	**708,737**	**698,757**

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07490294) and is a Charity registered with the Charity Commission (1140214) and does not have a Share capital and has no income subject to Corporation Tax.

	2023/24	**2022/23**
	£	**£**
Surplus / Deficit for the financial year	(9,515)	360
Other Recognised Gains/(Losses)	19,495	(23,531)
	9,980	**(23,171)**
Balance Brought Forward	698,757	720,830
Opening Balance Adjustment	-	1,098
Closing Funds at 31st March 2024/2023	**708,737**	**698,757**

15. STAFF COSTS AND NUMBERS

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages and Salaries	138,118	126,619
Employer's National Insurance Costs	5,880	3,999
Employer's National Insurance Costs (prior year/s underpayment)	72	3,232
SMP Recovered	-	(6,007)
Employer's Pension Contributions	4,003	3,562
	148,073	**131,405**

The Charity operates a PAYE Scheme to pay all employed members of Staff.

The 2023/24 Employers NI figure includes the full £5,000 (2022/23: £5,000) employment allowance claimed.

Number of employees at the end of the year who were engaged in each of the following activities (includes full time and part time employees):

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	7	6
	7	**6**

No employees received emoluments in excess of £60,000 (2022/23:None)

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The employer contributions in 2023/24 amounted to £4,003 (2022/23: £3,562).

The key management personnel of the charity comprise the Trustee/Directors and the Church Leadership Team. One Trustee/Director is remunerated for their role as Operations Manager. Two members of the Church Leadership Team are remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £73,851 (2022/23: £63,700).

16. DIRECTORS AND OTHER RELATED PARTIES

As disclosed above in note 15, one Trustee/Director received remuneration for their role as Operations Manager.

Name of trustee	Legal authority	Amounts paid or benefit value			
		Remuneration (incl employer NI)	Pension	2023/24 TOTAL	2022/23 TOTAL
		£	£	£	£
M Brown	Governing document	23,701	658	24,359	23,262
		23,701	658	24,359	23,262

A related party to Trustee D Wright (his spouse) received remuneration of £21,216 (2022/23: £14,501) for her role as Pastoral and Projects Leader. Employer national insurance and employer pension contributions totalling £2,309 (2022/23: £1,171) were also paid by the Church in connection with this employment. These payments are also included in the key management personnel calculation in note 15.

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

17. 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.

18. 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.

19. 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 Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

20. OPENING BALANCE ADJUSTMENT

In the previous financial year, it was discovered during a review of fixed assets held exercise, that an asset purchased in 2020 and costing £1,519 was inadvertently omitted from being entered into the fixed asset register. It was written off to expenditure in that year. The asset is still in use, therefore the Trustees made the decision to introduce it into the charity accounts last financial year. An opening balance adjustment was made to correct the position as follows:

	£
Cost	1,519
Accumulated Depreciation to 31st March 2022	(421)
Net Book Value at 31st March 2022	1,098

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of 3 Counties Vineyard for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no other 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: FCIE

Date: 17 October 2024

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

3 Counties Vineyard

England & Wales - Charity number 1140214

Accounts

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

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

CHARITY REGISTRATION No: 1140214

COMPANY REGISTRATION No: 07490294

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

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

CONTENTS

Page 2	Legal and Administrative Information
Pages 3 to 12	Directors' Annual Report
Page 13	Statement of Financial Activities
Page 14	Balance Sheet
Pages 15 to 25	Notes to the Financial Statements
Page 26	Independent Examiners Report to the Directors/Trustees

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NUMBER	1140214
REGISTERED COMPANY NUMBER	07490294
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
DIRECTORS THAT HAVE SERVED DURING THE YEAR TO 31ST MARCH 2023	Mr Philip Taylor (Chair of Trustees) Mr Alistair Cook (Treasurer) Mrs Marie Brown Mr David Wright Mrs J Sharp (appointed 5th July 2022) Mr Robert Haywood (resigned 25th January 2023) Mrs Rebecca Britton (resigned 31st December 2022)

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Company Limited By Guarantee
GOVERNING INSTRUMENT	Memorandum and Articles Of Association Incorporated 12th January 2011.The Articles of Association were subsequently amended by Special Resolution on 31st August 2021.

OBJECTS
The charity's objects are for the public benefit and are restricted to the following: 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 Haslemere, the United Kingdom or the world as the trustees may from time to time 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 Haslemere, the United Kingdom or the world as the trustees may from time to time think fit.

REGISTERED OFFICE	3 Counties Vineyard Haslemere Locality Office Lion Green Haslemere GU27 1LD
PRIMARY BANKERS	HSBC Bank Plc 12a North Street Guildford Surrey GU1 4AF
SOLICITORS	Barlow Robbins The Oriel Sydenham Road Guildford GU1 3SR
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane West Sussex PO18 8NF

The Trustees present their annual report and accounts of the year ended 31st March 2023.

The Board of Trustees is satisfied with the performance of the charitable company during the year and the position at 31st March 2023.

Names and addresses of advisors:

Type of Adviser	Name	Address
Primary Bankers	HSBC	12A North St, Guildford, Surrey, GU1 4AF
Solicitor	Barlow Robbins	The Oriel, Sydenham Road, Guildford, Surrey, GU1 3SR
Independent Examiner	Independent Examiners Ltd	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Charity Advisors	Trust Advice	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Independent Safeguarding Specialists	Thirtyone:eight	Greenbox Storage, College Rd, Swanley BR8 7LT
Independent Investment Advisor	Murray West Associates Ltd	39 Station Road, Liphook, Hampshire GU30 7DW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Company Limited by Guarantee

Governing Document: Memorandum and Articles of Association Incorporated 12th January 2011. The Articles of Association were subsequently amended by Special Resolution on 31st August 2021.

Nature of Governing Document and constitution of the charitable company

The original charity "Declaration of Trust" for the Church, which was then known as the Haslemere Evangelical Church, was made on 1 October 1974. The Declaration of Trust was subsequently updated by the Charity Commission Scheme sealed on 29 October 1991 and Constitution dated 24 September 1987.

There was a change to incorporated status as a Charitable Company with effect from 1st April 2011 The organisational structure and decision making processes are all in accordance with the Memorandum and Articles of Association with day to day activities of the Church in accordance with 'The Way we Work' dated 11th May 2011, as amended 31st August 2021 and 11th October 2021.

Change of name of the charitable company and joining the Vineyard network of churches.

Three Counties Church joined the Vineyard network of churches on the 20th September 2021 and changed its name to '3 Counties Vineyard' at Companies House on the 11th October 2021. The Company Number and Charity Number of the company remain unchanged.

Trustee selection methods: As detailed in the Company Memorandum and Articles of Association.

The organisational structure of the charitable company and how decisions are made:

The Church is led by a Church Leadership Team (who are the members of the charitable company). The Leadership team consists of 6 people with David Wright undertaking the role of Senior Leader since 1st July 2018. The Leadership Team are responsible for the spiritual oversight of the church. David Wright is accountable, as part of the Vineyard structure, to Guy and Esther Pritchard from Farnham Vineyard in their role as Vineyard Area Leaders. David Wright, along with the rest of the Leadership Team, are also accountable to and receive input from Pete Gilbert, a long standing friend and mentor to the church. Two of the Leadership Team are employed part-time by the Church (details of which are given in the table below). The Chair of Trustees does not sit on the Leadership Team but is a member of the charitable organisation for the duration of their post as Chair and will attend the Company Members Annual General Meeting and any other Special Meetings of the Members.

The Church congregation meet at the Hammer building for Sunday worship. A Wider Leadership Team (consisting 65 people as at 31st March 2023), responsible to the Church Leadership Team leads significant areas of work and ministry within the Church and the wider community.

Two or more church meetings, consisting of a Church Annual General Meeting and Vision Meetings (the latter usually held on a Sunday morning), attended by Leaders, Trustees and regular Church congregation attendees, are held each year and are usually preceded by Trustees' meetings

Names of the Leadership Team (who are the Members of the Charitable Company) between 1st April 2021 and 31st March 2022:

Name	Leadership Team Role	Dates on the Leadership Team if not for the whole year.	Employment title and dates if not for the whole year
David Wright	Senior Leader		N/A
Richard Durrant			N/A
Rowena Wright			Temporary Pastoral and Projects Leader from 08/03/2021 to 28/02/2023.
Sarah Noble			N/A
Tara Congdon			Children, Youth and Families Director
Jack Robson			N/A
Philip Taylor	Member by reason of being Chair of Trustees		N/A

The name of the Leader and other senior staff member(s) to whom day-to-day management of the Charity was delegated by the Trustees.
D Wright – Senior Leader of the Church Leadership Team
M Brown - Operations Manager

Other key management personnel (by reason of being employed by the Charity and serving on the Leadership Team):
R Wright – Temporary Pastoral and Projects Leader until 28th February 2023
T Congdon - Children, Youth and Families Director

The major risks to which the charitable company is exposed and reviews and systems to mitigate risks

Since the retirement of our long term Senior Pastor on 30th June 2018 the Leadership Team and Trustees adjusted existing staff roles and recruited additional staff to cover immediate needs (as set out below in 'Details of significant activities'). Staffing requirements have been reviewed regularly. The recruitment of an Associate Leader will enhance the Leadership Team and relieve some pressure on current volunteers but this recruitment process is taking longer than envisaged. Temporary staff are being recruited where appropriate.

A Serious Incident Report was filed with the Charity Commission after seeking their advice on 11th July 2022 when 3 Counties Vineyard was the victim of a visa card scam. No funds were obtained by the fraudsters. This matter was also reported to the police (the Action Fraud Team). The Charity Commission and the Police have both confirmed they will take no further action. Staff training and a policy and procedure review was carried out following this incident.

A Payroll tax error was discovered in May 2022 after 3 Counties Vineyard changed their contracted payroll provider. During the set up process an error was discovered in the way the tax was calculated in relation to the pension contribution meaning that double tax relief had been claimed on all pension contributions made through the charity payroll up until May 2022. The Trustees, working with the payroll provider and HMRC have now rectified this error with staff suffering no adverse financial consequences. After checking the Charity Commission reporting guidelines it was considered this was not a matter that required reporting. The outsourcing of the payroll to a specialist provider will continue in order to reduce the risk of this type of error reoccurring.

A continuous risk assessment process is carried out by the Trustees and covers safeguarding, physical, legal and other envisaged threats.

OBJECTIVES AND ACTIVITIES

Objectives and Activities of the Charitable Company:
The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and in setting the policies for the year.

Objects of the charity set out in the governing document:
The Charitable Company's objects are for public benefit and are restricted to the following:-

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 Haslemere, the United Kingdom or the world as the Trustees may from time to time 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 Haslemere, the United Kingdom or the world as the Trustees may from time to time think fit.

Summary of the main activities undertaken for the public benefit in relation to these objects:
The Church's aims are to share the good news and love of Jesus Christ throughout the 3 Counties area through Church services, youth work and outreach in the community, at home and at work. The church also has several links overseas.

An explanation of the charity's main objectives and strategies for their achievement.
To share the good news and love of Jesus Christ in the 3 Counties area. Its main strategies lie in its Sunday services, small groups, its work through a range of youth groups and activities (spanning all age ranges) and its community involvement.

Details of significant activities that contribute to the achievement of the stated objectives.
The Government removed all Covid 19 restrictions with effect from 24th February 2022 when it implemented their 'Living with Covid' plan. The activities of the church have been unaffected by Covid 19 restrictions for the whole of this reporting period.

Sunday services and most mid-week activities are held at the Hammer building with the exception of some community work. 3 Counties Money Advice operate out of rented premises (Hasleway in Haslemere). The Haslemere Locality Office is the church office facility used for administration.

A range of youth and children's groups use the Church premises, in addition there is occasional use of homes and public buildings. The Fusion Group, for those aged between 14 and 18 years, is led by youth leaders from 3 Counties Vineyard and occasionally links with other local churches on a relational basis.

The Trustees employ a full time Youth Leader to enable the current youth programme to continue and develop connections and services offered to the church, local secondary schools and within the wider community. Work with local secondary schools was reduced for 6 months as a result of maternity leave. A part time Youth Leader was temporarily employed to work with volunteers to maintain the youth programmes within the church during maternity leave.

A part time Community Worker is employed to enhance the pastoral support and care capabilities within the church but primarily to bless the wider community.

In the absence of an employed Associate Leader and to alleviate work pressures from members of the Leadership Team (who operate on a voluntary basis) the Trustees approved a temporary appointment of a Pastoral and Projects Leader in March 2021. This temporary appointment was extended due to ongoing pressures and the inability to fill the Associate Leader staff vacancy. This temporary post was terminated on the 28th February 2023, following which the Trustees reviewed the ongoing recruitment of an Associate Leader and the future temporary cover required until a successful appointment.

In August 2022 the year's placement of a DNA student (attending a Christian Discipleship and Leadership Development course) came to an end. No student was assigned to the church for the period from August 2022 to August 2023.

Currently there are 245 adults regularly connecting with the church and approximately 75 children and young people connecting with their age appropriate groups on Sunday mornings, with additional young people connecting to midweek groups.

Contribution made by Volunteers:
Many of the programmes, projects and services provided are run by volunteers. As at 31st March 2023 there were approximately 120 people volunteering within the church.

The Trustees are grateful for the many hours volunteers have given to assist with a variety of activities undertaken by 3 Counties Vineyard. Without this valuable contribution of time, energy and expertise the charity would not have been able to achieve so much.

ACHIEVEMENTS AND PERFORMANCE

Factors relevant to the achievement of the charitable company's objectives

The Charitable Company is financially dependent upon the support of its members and in particular regular worship offerings and gifts.

Summary of the main achievements of the charity during the year:

The Church continues to provide a range of services for church attendees and to those in the local Community. During this reporting period these services have returned to normal operations following the lifting of the Covid 19 restrictions.

These services include:-

(a) Weekly worship services meeting at Hammer building on Sunday mornings. The live streaming of the services has continued on a number of social media platforms, to enable those who are not able to attend in person to receive input.
(b) Monthly Sunday morning services with British Sign Language provision have been in place from September 2022.

(c) A daytime mid-week informal café style worship service once a month on Tuesday mornings at Hammer (called Encounter).
(d) An evening worship service held at Hammer once a month (called Delight).
(e) A wide range of small groups meeting in homes and the church building on a weekly to monthly basis.
(f) Regular healing meetings, offering prayer support to church attendees and members of the public.
(g) Drop in coffee/activity mornings held at Hammer twice monthly from December 2022 to provide the chance to connect with lonely and/or vulnerable people in the area.
(h) Twice weekly youth evening meetings focusing on fun, friendship, discipleship and worship.
(i) Youth mentoring either by attendance and liaison with local schools on weekdays or as part of the organised church youth activities.
(j) Supporting (with youth leaders and finance where appropriate) attendance at DTI, a youth residential summer camp which encourages young people to explore their faith.
(k) Playtime, a parent and toddler's group meeting weekly during school term time.
(l) Parenting courses, for parents of both primary and secondary aged children, open to the parents within the church and the community.
(m) Facilitating Alpha courses throughout the year for people in the area that want to explore the Christian faith.
(n) Hosting and running a series of well-being courses for church attendees and those in the community, including a bereavement course, a marriage course and a 'Taste life' course (a course looking at eating disorders).
(o) Working with local primary schools to conduct assemblies, RE lessons and to host 'prayer spaces' in local schools.
(p) Supporting 3 Counties Money Advice (see additional details below).
(q) Supporting needy people (either directly or through appropriate charities/organisations), through special appeals, designated gifts or through the DORCAS fund. This has included, but is not limited to, supporting the local food bank, special offerings for Ukrainian Christians and those affected by the natural disasters.
(r) Monthly liaison with local Christian church leaders.
(s) The Saturday Wave, a bi- weekly activity, during the gardening season, that provides free gardening and other practical support for the needy within the local area.
(t) Organising occasional inter-denominational men's women's and children's events, open to church attendees and those in the local community.
(u) Prayer meetings and events throughout the year.
(v) Supporting and enabling leadership training through attendance at Vineyard and other national and local conferences.

3 Counties Money Advice:

The 3 Counties Money Advice team are a team of 5 fully trained volunteer advisers from local churches who give impartial advice and assistance on a variety of money related issues. They operate in partnership with Frontline Debt Advice (UK) who are regulated by the Financial Conduct Authority. Throughout the course of this reporting period they have assisted over 40 clients and have distributed £17,000 worth of grants that have provided vital financial support for struggling local individuals and families.

FINANCIAL REVIEW

Assets from Three Counties Church Charity (No 1010847) were transferred into the new Three Counties Church Incorporated Company Limited by Guarantee (No 7490294) and Charity (No 1140214) with effect from 1st April 2011. Assets remain with the charity upon its change of name to 3 Counties Vineyard Incorporated Company Limited by Guarantee (No 7490294) and Charity (No 1140214) with effect from 20th September 2021 (registered at Companies House on 11th October 2021).

Principle funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principle funding sources are regular monthly gifts and weekly Sunday offerings. Additionally, considerable funding is achieved through Gift Aid. All the key objectives are budgeted for at the start of each year and all have been met or covered from our reserves.

The Church started this reporting period from a strong financial base. The Trustees confirm that they consider the accounting policies remain adequate and that they have reviewed and are happy with the reserves policy.

The Church is dependent upon the gifts of its congregation. In spite of the uncertain financial climate gifts have remained consistent this year with general fund regular gifts and offerings slightly exceeding the Trustee's budget stretch target and showing an approximate increase of 12% on the 2021/2022 figures. The year has seen the congregation growing which has assisted the increase in giving. The Trustees had agreed a substantial deficit budget to enable recruitment of key staff to support the church growth strategy. Excluding the losses on investments, the Church has achieved break even (£360 surplus), due mainly to the reduced employment costs, as a result of carrying an unfilled full time staff vacancy.

Availability and adequacy of assets of each of the funds.

The Trustees are satisfied that the Company /Charity's assets are adequate to fulfil its obligations. Each fund's budget is reviewed on a monthly basis.

Transactions and Financial Position

The financial statements are set out on pages 15 to 27. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland FRS 102 (effective 1 January 2015). As stated in the Legal and Administrative Information section of this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities for 2022/23 shows incoming resources for the year of a revenue nature of £287,780 and realised outgoing resources of £287,420 making a net surplus of £360 or net deficit of £23,171 if including loss on investments (2021/22: incoming resources £261,367, outgoing resources £270,984 making a net deficit of £9,617 or a net deficit of £1,155 if including gains on investments).

The total reserves at the year-end stands at £698,757 (2021/22: £720,830).

Specific changes in fixed assets

Hammer building, which is used for Sunday worship and other group meetings, was revalued for insurance purposes on 29th January 2020 with a rebuild Insurance advice/valuation of £950,000. The value of £200,000 reflected in the financial statements represents the deemed cost as calculated by an independent surveyors' report dated 2016.

The Charitable Company's grant making policies

The Church makes specific grants to personnel and Christian organisations at home and overseas to a total of £42,703 in the year (2021/22: £37,985). In addition, £11,091 was given out to those in need through the Dorcas Fund (2021/22: £15,502). The Church provides debt and benefit advice through '3 Counties Money Advice' the cost of providing the service this year was £4,080 (2021/22: £3,060).

The church has given out £290 in the year through the Elaine Fund, a fund set up to help fund people in the church go on missionary trips, retreat days or training events where they would not otherwise be able to afford to do so. These payments amount to 20% of the total expenditure for the year.

Policy on Investments

In accordance with the Articles of Association and upon the sale of the Kings Road property in 2019 the Trustees agreed to instruct a professional Investment Manager to invest £350,000 from the net proceeds of sale in a general Investment account for Charities. The investment initially consisted of three pooled funds provide a balanced portfolio with a medium to low risk profile for the medium term. The Trustees unanimously agreed at a meeting on 25th January 2023 to close the 3 Counties Vineyard COIF Charities Deposit Fund Account and add the proceeds of £31,790 to purchase a fourth fund to add to the investment. The market value of the entire investment was £389,228.48 at 31st March 2023. Over the longer term this investment is expected to provide capital growth equal to or surpassing inflation after deducting costs and it will allow for the drawdown of income if and when required. The investment is not relied on to supplement income at present.

Policy on reserves

The Trustees continue to deem that it is not necessary to maintain substantial free reserves. The Church is totally dependent upon the Lord and the support of its attendees. It is, therefore, considered prudent to maintain the General Fund balance at a level sufficient to meet day-to-day needs, supported by the ability to drawdown income from the investment funds if exceptionally required. Currently, the bank balance represents approximately four months expenditure, which the trustees consider may provide some headroom for targeted investment towards a church growth strategy. Cash balances are monitored closely on a monthly basis. The Church is holding good levels of cash, investments and property-backed reserves.

Policy on Loans

There are two small loans outstanding to individuals who regularly attend the church. These loans were made in accordance with the Articles of Association for a purpose that fulfils the Charity's objects and with Trustee approval. Appropriate records are kept of the loan agreement and is being repaid in line with the agreed repayment schedule.

National Lottery Funding

In April 2021 an application for National Lottery Funding for 'The Wave' to purchase new equipment to assist with its gardening activities was approved. This grant was for £2,480. During the 2021/2022

financial year £1,994.76 was used to purchase equipment, the remaining £485.24 was used within the 2022/2023 financial year to purchase equipment. All monies has been used in accordance with the terms of the grant. Appropriate receipts and records have been kept.

FUTURE PLANS

Recruitment of an Associate Leader

In 2023 Counties Vineyard hope to employ an Associate Leader to enhance the Leadership and staff teams.

Administration offices

3 Counties Vineyard took out a 3 year lease of Haslemere Locality Office on 4th September 2019 to enable relocation of their administration offices. Waverley Borough Council have verbally agreed a further 3 year lease (expiring September 2025) but this is yet to be formalised. There will be an increase of £500 per annum in rental fees.

Approved by the Board of Trustees on the 6th October 2023 and signed on their behalf by:

Philip Taylor	David Wright
Chairman of Board of Trustees	Trustee and Senior Leader, Church Leadership Team

Statement of Trustee 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 :-

a) Select suitable accounting policies and then apply them consistently;

b) Make judgements and estimates that are reasonable and prudent; and

c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

d) 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 also 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.

Approved by the Board of Trustees on the 6th/October/ 2023 and signed on their behalf.

Sign Name:

P J Taylor

Philip Taylor
Chairman of the Board of Trustees

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
INCOME						
Donations & Legacies	**2a**	226,912	25,522	22,705	275,139	244,273
Investment Income	**2b**	198	7,336	-	7,534	6,412
Charitable Activities	**2c**	3,079	-	2,331	5,410	10,682
Other Income	**2d**	-	-	379	379	-
TOTAL INCOME		**230,189**	**32,858**	**25,415**	**288,462**	**261,367**
EXPENDITURE						
Cost of Charitable Activities	**3a**	220,643	43,517	20,590	284,750	269,011
Governance Costs	**3b**	3,352	-	-	3,352	1,973
TOTAL EXPENDITURE		**223,995**	**43,517**	**20,590**	**288,102**	**270,984**
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		**6,194**	**(10,659)**	**4,825**	**360**	**(9,617)**
Net Gains/(Losses) on Investments		-	(23,531)	-	(23,531)	8,462
NET INCOME/(EXPENDITURE)		6,194	(34,190)	4,825	(23,171)	(1,155)
Transfers Between Funds		(8,861)	12,480	(3,619)	-	-
NET MOVEMENT IN FUNDS		(2,667)	(21,710)	1,206	(23,171)	(1,155)
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		290,249	429,756	825	720,830	721,985
Opening Balance Adjustment	**20**	1,098	-	-	1,098	-
TOTAL FUNDS CARRIED FORWARD		**288,680**	**408,046**	**2,031**	**698,757**	**720,830**

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 15 to 25 form part of these financial statements.

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

BALANCE SHEET
AS AT 31ST MARCH 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 31-Mar-23** £	**Total 31-Mar-22** £
Fixed Assets						
Tangible Assets	**5**	206,680	2,587	-	209,267	204,655
Investments	**6**	-	389,228	-	389,228	376,591
		206,680	**391,815**	**-**	**598,495**	**581,246**
Current Assets						
Cash at Bank and in Hand	**7**	64,912	15,546	2,031	82,489	130,465
Debtors & Prepayments	**8**	19,929	685	-	20,614	19,375
Total Current Assets		**84,841**	**16,231**	**2,031**	**103,103**	**149,840**
Creditors: amounts falling due within one year	**9**	2,841	-	-	2,841	10,256
NET CURRENT ASSETS		82,000	16,231	2,031	100,262	139,584
TOTAL ASSETS less current liabilities		**288,680**	**408,046**	**2,031**	**698,757**	**720,830**
Creditors: amounts falling due in more than one year	**10**	-	-	-	-	-
NET ASSETS		**288,680**	**408,046**	**2,031**	**698,757**	**720,830**
Funds of the Charity:						
General Funds		288,680	-	-	288,680	290,249
Designated Funds	**11**	-	408,046	-	408,046	429,756
Restricted Funds	**12**	-		2,031	2,031	825
TOTAL FUNDS		**288,680**	**408,046**	**2,031**	**698,757**	**720,830**

Directors' Responsibilities:

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

The Directors 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 26.

The Directors 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 Directors on the 6th October 2023

Signed on their behalf by P Taylor
Chair of Trustees

P J Taylor

Printed Name: Mr P Taylor

Signed on their behalf by D Wright
Church Leadership Team Leader

D Wright

Printed Name: Mr D Wright

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement
The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to previous accounts
There have been no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1. ACCOUNTING POLICIES (Continued)

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

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.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets
Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

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

Building Improvements	25%
Furniture & Fittings	25%
General Equipment	25%

2. INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
a) Donations & Legacies						
Regular Gifts		168,402	-	-	168,402	155,258
Gifts & Donations	**11,12**	23,084	25,522	22,705	71,311	55,816
Gift Aid Tax Recovered		35,426	-	-	35,426	33,199
		226,912	**25,522**	**22,705**	**275,139**	**244,273**
b) Investment Income						
Bank Interest	**11**	198	402	-	600	5
Dividends	**11**	-	6,934	-	6,934	6,407
		198	**7,336**	**-**	**7,534**	**6,412**
c) Charitable Activities						
Activities & Events		4,440	-	-	4,440	9,409
Playtime Income	**12**	-	-	2,331	2,331	1,273
Playtime Income (Adjustment) *		(1,361)	-	-	(1,361)	-
		3,079	**-**	**2,331**	**5,410**	**10,682**
d) Other Income						
Gain on sale of asset		-	-	379	379	-
		-	**-**	**379**	**379**	**-**

* It was discovered during a review of balances exercise, that some income and expenditure received and spent in the 2019/20 financial year for the Playtime group was inadvertently entered against the general fund as well as being entered against the restricted fund, resulting in a duplication and incorrect balance of cash in hand held in the sum of £1,361 being attributed to the general fund. This was a clerical error. An adjustment has been made to the general fund to correct the position.

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

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

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
a) Cost of Charitable Activities						
Activities & Events	**12**	12,368	-	485	12,853	8,318
Bank Charges		117	-	-	117	52
Catering Costs		1,136	-	-	1,136	1,020
Children's Costs		1,277	-	-	1,277	1,731
Church Life Expenses		625	-	-	625	449
Cleaning Costs		8,546	-	-	8,546	6,999
Communication Costs		510	-	-	510	921
Community Outreach		285	-	-	285	301
Conference Costs		4,988	-	-	4,988	4,270
Debt Advice Costs	**11**	-	27,206	-	27,206	20,509
Depreciation Expenses	**11**	766	863	-	1,629	1,551
Development Fund:						
Investment Management Fees	**11**	-	2,557	-	2,557	3,004
DNA Costs		-	-	-	-	714
Equipment Costs		2,511	-	-	2,511	671
Gifts & Donations	**11,12**	10,357	12,891	18,091	41,339	49,572
Insurance Costs		3,550	-	-	3,550	6,426
IT Support Costs		89	-	-	89	91
Lava Costs		1,400	-	-	1,400	1,073
License & Subscriptions		4,423	-	-	4,423	3,111
Ministry Expenses		1,155	-	-	1,155	676
Playtime Expenses	**12**	-	-	2,014	2,014	530
Premises Hire		6,364	-	-	6,364	6,104
Printing, Postage & Stationery		1,548	-	-	1,548	1,362
Repairs & Maintenance		5,263	-	-	5,263	2,875
Staff Costs	**15**	131,405	-	-	131,405	123,912
Sundry Expenses		3,440	-	-	3,440	3,490
Tear Fund		840	-	-	840	840
Utility Costs		4,922	-	-	4,922	5,074
Vineyard Contribution		10,648	-	-	10,648	5,000
Visitors Expenses		1,195	-	-	1,195	1,392
Volunteer Recognition Gift		-	-	-	-	6,000
Youth Expenses		915	-	-	915	973
		220,643	**43,517**	**20,590**	**284,750**	**269,011**
b) Governance Costs						
Legal & Professional Fees		1,672	-	-	1,672	383
Independent Examiner's Fee	**9**	1,680	-	-	1,680	1,590
		3,352	**-**	**-**	**3,352**	**1,973**

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2022/23 £	2021/22 £
Fees paid to the Independent Examiners - Independent Examination	1,470	1,380
Fees paid to the Independent Examiners - Other professional fees	210	210

5. TANGIBLE FIXED ASSETS

		General Fund Land & Buildings Hammer Title No: WSX237251	General Fund Building Improvement	General Fund Furniture & fittings	General Fund Equipment Costs	Designated Fund Equipment Costs	**Total 31-Mar-23**
		£	£	£	£	£	£
Cost/Valuation	01-Apr-22	200,000	175,958	15,295	27,214	5,969	424,436
Additions		-	-	2,244	2,899	-	5,143
Asset Introduced (Note 20)		-	-	-	1,519	-	1,519
Cost at	31-Mar-23	200,000	175,958	17,539	31,632	5,969	431,098
Depreciation	01-Apr-22	-	175,102	15,295	26,865	2,519	219,781
Charge		-	214	-	552	863	1,629
Asset Introduced (Note 20)		-	-	-	421	-	421
Depreciation at	31-Mar-23	-	175,316	15,295	27,838	3,382	221,831
Net Book Value	31-Mar-23	200,000	642	2,244	3,794	2,587	209,267
Net Book Value	31-Mar-22	200,000	856	-	349	3,450	204,655

A surveyor was contracted to provide a draft valuation report for the Hammer site in 2016. Although there was limited property sale data for this type of property, the report suggested a base valuation in its current condition of £200,000. The rebuild insurance advice for the property provided on 29th January 2020 was £950,000.

In this financial year the Trustees agreed that any expenditure on equipment, fixtures and fittings that fell below the individual capitalisation threshold of £1,500 would be wholly written off in this financial period.

No other departures from the accounting policies were made.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2023 : None
31st March 2022 : None

6. INVESTMENTS

	Cash or cash equivalents			
	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-23** £
Carrying (fair) value at beginning of period	-	376,592	-	**376,592**
Add: additions to investments during period	-	31,790	-	**31,790**
Less: disposals at carrying value	-	-	-	**-**
Add/(deduct): transfer in/(out) in the period	-	4,377	-	**4,377**
Add/(deduct): net gain/(loss) on revaluation	-	(23,531)	-	**(23,531)**
Carrying (fair) value at end of year	-	389,228	-	**389,228**

As at 31st March 2023 the charity held the following in its investment portfolio:

Units No.	Units Cost.	Total Cost £	Fund name	Market value £
62,896.61	1.817777	114,332	BMO MM Lifestyle	118,812
70,720.62	1.614851	114,203	ISFL Sinfonia	114,179
109,569.29	1.0448	114,478	Cornelian Managed D	111,059
15,491.66	2.82	43,750	First Sentier	44,421
-	-	-	Cash	757
		386,763		389,228

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-23** £	**Total 31-Mar-22** £
Current Account	39,519	12,135	2,031	53,685	66,914
CCLA/COIF Account	-	-	-	-	31,287
3CMA Account	-	3,411	-	3,411	5,607
Deposit Accounts	25,393	-	-	25,393	25,296
Cash In Hand	-	-	-	-	1,361
	64,912	**15,546**	**2,031**	**82,489**	**130,465**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-23** £	**Total 31-Mar-22** £
Gift Aid Tax Recoverable	19,929	-	-	19,929	18,264
Loans	-	685	-	685	1,111
	19,929	**685**	**-**	**20,614**	**19,375**

9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-23** £	**Total 31-Mar-22** £
HMRC PAYE and NI	1,161	-	-	1,161	2,666
Independent Examiner's Fee	1,680	-	-	1,680	1,590
Volunteer Recognition Gift	-	-	-	-	6,000
	2,841	**-**	**-**	**2,841**	**10,256**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term labilities during this or the previous financial period.

11. DESIGNATED FUNDS

CURRENT YEAR

	Total 01-Apr-22	Income	Loss on Investments	Expenditure	Expenditure (Purchase of Fixed Assets)	Transfers	**Total 31-Mar-23**
	£	£	£	£	£	£	£
Development Fund	410,889	10,778	(23,531)	(5,220)	-	-	392,916
Dorcas Fund	3,260	1,150	-	(11,091)	-	8,400	1,719
3CMA Debt Advice	5,607	20,930	-	(27,206)	-	4,080	3,411
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**429,756**	**32,858**	**(23,531)**	**(43,517)**	**-**	**12,480**	**408,046**

2022/23 Fund Transfers

The fund transfers represent:

Dorcas Fund	8,400	transfer from general fund for monthly support
3CMA Debt Advice	4,080	transfer from general fund for monthly support

PRIOR YEAR

	Total 01-Apr-21	Income	Income (Gain on sale of asset)	Expenditure	Expenditure (Loss on Investments)	Transfers	**Total 31-Mar-22**
	£	£	£	£	£	£	£
Development Fund	404,252	6,412	8,462	(8,237)	-	-	410,889
Dorcas Fund	9,587	3,175	-	(15,502)	-	6,000	3,260
3CMA Debt Advice	4,396	18,660	-	(20,509)	-	3,060	5,607
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**428,235**	**28,247**	**8,462**	**(44,248)**	**-**	**9,060**	**429,756**

2021/22 Fund Transfers

The fund transfers represent:

Dorcas Fund	6,000	transfer from general fund for monthly support
3CMA Debt Advice	3,060	transfer from general fund for monthly support

The Development Fund was established by the Leadership team to support future developments in the church - either buildings or personnel.

The Dorcas Fund was set up to provide support for various charitable activities. The amounts transferred from the general fund are set at 5% of the charity's regular gifts and offerings.

3CMA Debt Advice – 3CV has been running 3CMA debt advice for several years. We have now moved the office out of the church and so are looking for external funding for some of its costs. The fund was set up to clearly identify all 3CMA costs and income and be available to support funding applications. Prior to 2014, 3CMA was a part of Frontline Debt Advice. Since 2014, Frontline divided all branches into Members and Partners and 3CMA became a Partner branch sponsored by 3CV.

The Legal Reserve Fund was established by the Trustees specifically for potential legal costs.

11. DESIGNATED FUNDS (continued)

The Designated funds are wholly represented by:

	31-Mar-23	31-Mar-22
	£	£
Fixed Assets	2,587	3,450
Investments	389,228	376,591
Cash at bank and in hand	15,546	48,604
Debtors	685	1,111
	408,046	**429,756**

12. RESTRICTED FUNDS

CURRENT YEAR

	Total 01-Apr-22	Income	Expenditure	Transfers	**Total 31-Mar-23**
	£	£	£	£	£
Designated Gifts	(518)	20,436	(18,286)	(2,899)	(1,267)
Elaines Fund	1,000	2,648	(290)	-	3,358
Playtime	343	2,331	(2,014)	(720)	(60)
TOTAL	**825**	**25,415**	**(20,590)**	**(3,619)**	**2,031**

2022/23 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	(2,899)	for music equipment purchased. The terms of any restriction were met once the equipment was purchased, and the asset was transferred to general funds.
Playtime	(720)	for contribution to general fund for building costs, energy and refreshments

Any restricted funds in deficit will be replenished in the following financial year.

PRIOR YEAR

`

	Total 01-Apr-21	Income	Expenditure	Transfers	**Total 31-Mar-22**
	£	£	£	£	£
Designated Gifts	1,596	20,232	(22,471)	125	(518)
Elaines Fund	-	1,000	-	-	1,000
Playtime	-	1,273	(530)	(400)	343
TOTAL	**1,596**	**22,505**	**(23,001)**	**(275)**	**825**

2021/22 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	125	for schools work
Playtime	(400)	transfer from general fund for playtime fees less cleaning and facilities overheads

The Designated Gifts Fund was established to receive various specific offers of support from members of the church and are applied as grants in accordance with the members wishes.

Playtime is a weekly parent and toddlers group with 100+ attending where parents pay a £2 donation.

Elaines Fund was set up following a gift left in a will, for the purpose of enabling leaders, members and young people to attend retreat and mission trips.

12. RESTRICTED FUNDS (continued)

The Restricted funds are wholly represented by:

	31-Mar-23	31-Mar-22
	£	£
Cash at bank and in hand	2,031	825
	2,031	**825**

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund	Designated Fund	Restricted Fund	**Total 31-Mar-23**	**Total 31-Mar-22**
	£	£	£	£	£
Fixed Assets (Tangible Assets)	206,680	2,587	-	209,267	204,655
Fixed Assets (Investments)	-	389,228	-	389,228	376,591
Net Current Assets	82,000	16,231	2,031	100,262	139,584
Long Term Liabilities	-	-	-	-	-
	288,680	**408,046**	**2,031**	**698,757**	**720,830**

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07490294) and is a Charity registered with the Charity Commission (1140214) and does not have a Share capital and has no income subject to Corporation Tax.

	2022/23	**2021/22**
	£	**£**
Surplus / Deficit for the financial year	360	(9,617)
Other Recognised Gains/(Losses)	(23,531)	8,462
	(23,171)	**(1,155)**
Balance Brought Forward	720,830	721,985
Opening Balance Adjustment	1,098	-
Closing Funds at 31st March 2023/2022	**698,757**	**720,830**

15. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages and Salaries	126,619	116,698
Employer's National Insurance Costs	3,999	4,383
Employer's National Insurance Costs (prior year/s underpayment)	3,232	-
SMP Recovered	(6,007)	-
Employer's Pension Contributions	3,562	2,831
	131,405	**123,912**

The Charity operates a PAYE Scheme to pay all employed members of Staff.

The 2022/23 Employers NI figure includes the full £5,000 (2021/22: £4,000) employment allowance claimed.

Number of employees at the end of the year who were engaged in each of the following activities (includes full time and part time employees):

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	6	8
	6	**8**

No employees received emoluments in excess of £60,000 (2020/21:None)

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The employer contributions in 2022/23 amounted to £3,562 (2021/22: £2,831).

The key management personnel of the charity comprise the Trustee/Directors and the Church Leadership Team. One Trustee/Director is remunerated for their role as Operations Manager. Two members of the Church Leadership Team are remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £63,700 (2021/22: £54,603).

16. DIRECTORS AND OTHER RELATED PARTIES

As disclosed above in note 15, one Trustee/Director received remuneration for their role as Operations Manager.

Name of trustee	Legal authority	Amounts paid or benefit value			
		Remuneration (incl employer NI)	Pension	2022/23 TOTAL	2021/22 TOTAL
		£	£	£	£
M Brown	Governing document	22,635	627	23,262	20,748
		22,635	627	23,262	20,748

A related party to Trustee D Wright (his spouse) received remuneration of £14,501 (2022/21: £11,322) for her role as Pastoral and Projects Leader. Employer national insurance and employer pension contributions totalling £1,171 (2022/21: £988) were also paid by the Church in connection with this employment. (Note the 2022/21 payments reflect the remuneration paid for the period since D Wright was appointed to the Board of Trustees on 21st September 2021). These payments are also included in the key management personnel calculation in note 15.

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

17. 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.

18. 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.

19. 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 Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

20. OPENING BALANCE ADJUSTMENT

It was discovered during a review of fixed assets held exercise, that an asset purchased in 2020 and costing £1,519 was inadvertently omitted from being entered into the fixed asset register. It was written off to expenditure in that year. The asset is still in use, therefore the Trustees have taken the decision to introduce it into the charity accounts this financial year. An opening balance adjustment has been made to correct the position as follows:

	£
Cost	1,519
Accumulated Depreciation to 31st March 2022	(421)
Net Book Value at 31st March 2022	1,098

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of 3 Counties Vineyard for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no other 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

Date: 11th October 2023

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

3 Counties Vineyard

England & Wales - Charity number 1140214

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

CHARITY REGISTRATION NO. 1140214

COMPANY REGISTRATION NO. 07490294

Independent Examiners Ltd

Unit 2 The Broadbridge Business Centre

Delling Lane

Bosham

West Sussex

PO18 8NF

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

CONTENTS

Page 3	Legal and Administrative Information
Page 4 to 13	Directors Annual Report
Page 14	Statement of Financial Activities
Page 15	Balance Sheet
Pages 16 to 26	Notes to Financial Statements
Page 27	Independent Examiners Report to the Directors/Trustees

Trustees annual report for the period from 1st April 2021 to 31st March 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name: 3 Counties Vineyard (formerly known as Three Counties Church)

Other names charity is known by: None

Registered Charity Number: 1140214

Registered Company Number: 7490294

Date of Formation: Incorporated 12th January 2011

Legal Status: Company Limited by Guarantee

Registered Office: 3 Counties Vineyard
Haslemere Locality Office
Lion Green
Haslemere
Surrey
GU27 1LD

Telephone Number: 01428 653011

Names of the Trustees (who are the Directors of the charitable company) who have managed the charity between 1st April 2021 and 31st March 2022:

Name	Role	Dates acted, if not the whole year
Mr. Philip Taylor	Chair	
Mr. Alistair Cook	Treasurer	
Mrs. Rebecca Britton		
Mrs. Marie Brown		
Mr. Robert Haywood		
Mr. David Wright		Appointed 20/09/2021

The Trustees present their annual report and accounts of the year ended 31st March 2022.

The Board of Trustees is satisfied with the performance of the charitable company during the year and the position at 31st March 2022.

Names and addresses of advisors:

Type of Adviser	Name	Address
Primary Bankers	HSBC	12A North St, Guildford, Surrey, GU1 4AF
Solicitor	Barlow Robbins	The Oriel, Sydenham Road, Guildford, Surrey, GU1 3SR
Independent Examiner	Independent Examiners Ltd	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Charity Advisors	Trust Advice	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Independent Safeguarding Specialists	Thirtyone:eight	Greenbox Storage, College Rd, Swanley BR8 7LT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Company Limited by Guarantee

Governing Document: Memorandum and Articles of Association Incorporated 12th January 2011.

Nature of Governing Document and constitution of the charitable company
The original charity "Declaration of Trust" for the Church, which was then known as the Haslemere Evangelical Church, was made on 1 October 1974.
The Declaration of Trust was subsequently updated by the Charity Commission Scheme sealed on 29 October 1991 and Constitution dated 24 September 1987.
There was a change to incorporated status as a Charitable Company with effect from 1st April 2011
The organisational structure and decision making processes are all in accordance with the Memorandum and Articles of Association with day to day activities of the Church in accordance with 'The Way we Work' dated 11th May 2011, as amended 31st August 2021, as amended 11th October 2021.

Change of name of the charitable company and joining the Vineyard network of churches.
From early 2020 the church started to consider becoming affiliated with the Vineyard UK network of churches. This has been discussed with the leadership Team, trustees and the wider leadership team in consultation with the whole church family. (In accordance with our governing structure). This process was delayed as a result of Covid 19. Three Counties Church formally joined the Vineyard network of churches on the 20th September 2021 and changed its name to '3 Counties Vineyard' at Companies House on the 11th October 2021. The Company Number and Charity Number of the company remain unchanged.

Trustee selection methods: As detailed in the Company Memorandum and Articles of Association.

The organisational structure of the charitable company and how decisions are made:
The Church is led by a Church Leadership Team (who are the members of the charitable company) The Leadership team consists of 6 people (as at 31st March 2022), with David Wright undertaking the role

of Senior Leader since 1st July 2018, and they are responsible for the spiritual oversight of the church. David Wright is accountable, as part of the Vineyard structure, to Guy and Esther Pritchard from Farnham Vineyard in their role as Vineyard Area Leaders. David Wright, along with the rest of the Leadership Team, are also accountable to and receive input from Pete Gilbert, a long standing friend and mentor to the church. Some of the Church Leadership Team are employed part-time by the Church (details of which are given in the table below). The Chair of Trustees will become a member of the charitable organisation for the duration of their post as Chair and will attend the Company Members Annual General Meeting and any other Special Meetings of the Members.

The Church congregation meet at the Hammer building for Sunday worship. A Wider Leadership Team (consisting 61 people as at 31st March 2022), responsible to the Church Leadership Team leads significant areas of work and ministry within the Church and the wider community.

Two or more church meetings, consisting of a Church Annual General Meeting and Vision Meetings (the latter usually held on a Sunday morning), attended by Leaders, Trustees and regular Church congregation attendees, are held each year and are usually preceded by Trustees' meetings

Names of the Leadership Team (who are the Members of the Charitable Company) between 1st April 2021 and 31st March 2022:

Name	Leadership Team Role	Dates on the Leadership Team if not for the whole year.	Employment title and dates if not for the whole year
David Wright	Senior Leader		N/A
Richard Durrant			N/A
Rowena Wright			Temporary Pastoral and Projects Leader from 08/03/2021(contract extended to 31/07/2022)
Sarah Noble			N/A
Tara Congdon			Children, Youth and Families Director
Jack Robson			N/A
Philip Taylor	Member by reason of being Chair of Trustees	30th April 2021	N/A

The name of the Leader and other senior staff member(s) to whom day-to-day management of the Charity was delegated by the Trustees.

D Wright – Senior Leader, Church Leadership Team

M Brown - Operations Manager

Other key management personnel (by reason of being employed by the Charity and serving on the Leadership Team):

R Wright – Temporary Pastoral and Projects Leader

T Congdon - Children, Youth and Families Director

The major risks to which the charitable company is exposed and reviews and systems to mitigate risks

Since the retirement of our long term Senior Pastor on 30th June 2018 the Leadership Team and Trustees adjusted existing staff roles and recruited additional staff to cover immediate needs (as set out below in 'Details of significant activities'). Staffing requirements have been reviewed regularly with agreement now reached between the Trustees and the Leadership Team that the church will seek to recruit a full time Associate Leader to enhance the Leadership Team. This will relieve some pressure on current volunteers. It is anticipated that this post will be filled during 2022.

A continuous risk assessment process is carried out by the Trustees and covers safeguarding, physical, legal and other envisaged threats.

OBJECTIVES AND ACTIVITIES

Objectives and Activities of the Charitable Company:

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and in setting the policies for the year.

Objects of the charity set out in the governing document:

The Charitable Company's objects are for public benefit and are restricted to the following:-

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 Haslemere, the United Kingdom or the world as the Trustees may from time to time 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 Haslemere, the United Kingdom or the world as the Trustees may from time to time think fit.

Summary of the main activities undertaken for the public benefit in relation to these objects:

The church's aims are to increase the awareness of the Christian faith throughout the 3 Counties area through Church services, youth work and outreach at home and at work. The church also has several activities within the local community and has links overseas.

An explanation of the charity's main objectives and strategies for their achievement.

To increase the awareness and knowledge of the Christian faith in the 3 Counties area. Its main strategies lie in its Sunday services and its work through several Youth Groups covering from 18 years of age down to toddlers and community involvement.

Details of significant activities that contribute to the achievement of the stated objectives.

The impact of Covid 19 on the following activities is reflected in a separate section which follows this one. Sunday services are held at the Hammer building. Haslemere Locality Office is used for administration.

Significant youth and children's work uses Church premises, homes and public buildings. The Fusion Group, for those aged between 14 and 18 years, is led by youth leaders from 3 Counties Vineyard, occasionally linking with other local churches on a relational basis.

The Trustees employ a full time Youth Leader to enable the current Youth programme to continue and develop connections and services offered to local secondary schools and within the wider community. A part time Community Worker is employed to enhance the pastoral support and care capabilities both with the church setting and the wider community. In the absence of an employed Associate Leader and to alleviate work pressures from members of the Leadership Team (operating on a voluntary basis) the Trustees approved a temporary appointment of a Pastoral and Projects Leader; this was initially for 6 months but subsequently extended due to ongoing pressures and the inability to fill the Associate Leader staff vacancy. The temporary post of Pastoral and Projects Leader terminates on 31st July 2022, by which time it is hoped the post of Associate Leader will be filled. In September 2021 a one year placement was approved for a DNA student, involving an individual attending a Christian Discipleship and Leadership Development course whilst volunteering in practical ways in the church activities and programmes. Many of the programmes, projects and services provided are run by volunteers.

The Church continues to provide a range of services to the Local Community although some of these activities were slightly impacted, in the way they were undertaken, by Covid 19 in the early part of the year, until all restrictions were lifted on the 19th July 2021. These services include:-

i) 3 Counties Money Advice – a free money and Benefits advice service, registered with the FCA through Frontline.
ii) Playtime – a parent and toddlers group usually held in term time and serving parents and children in the community.
iii) Saturday Wave – usually biweekly, providing free gardening and other practical support for the needy.
iv) Parent talk – an on line parenting course open to those in community seeking help and support for parenting children and teenagers.

Currently there are 200 adults regularly connecting with the church and approximately 50 children/young people connecting with their age appropriate groups on Sunday mornings (with additional young people connecting to midweek groups) .

The Impact of Covid 19 on its main programmes, projects or services provided

In March 2019 the UK was impacted by the Covid 19 pandemic, with the Government enforcing throughout 2020/2021 a series of "Lockdowns" and/or restrictions on meeting together. Restrictions had eased significantly for the period from April 21 onwards with all restrictions being removed from 19th July 2021. The Trustees can confirm that the Government guidelines issued on (https://www.gov.uk/coronavirus) for Places of worship and meeting together have been complied with throughout the pandemic.

During 2021/2022 the Covid 19 pandemic has had a less significant impact than in 2020/21 on the way in which it fulfils its charitable aims and objectives. The Trustees can confirm that all church activities undertaken have been in line with the objectives of the church.

In 2021/2022 the restrictions imposed by Covid 19 have presented less challenges with providing services for the public benefit than were present in 2020/2021. Many of the main programmes, projects and services of the church have continued, either being delivered online or in person

meetings once restrictions eased. Live streaming of the Sunday services on line via YouTube and Facebook have continued after restrictions have been lifted to meet the needs of those unable to be present in person. Meetings, children's/ youth work and other programmes and services operated remotely where meeting in person was prohibited or where it was advisable. This changed throughout the year, reverting to meeting in person with precautions when permitted. Government guidelines and advice from the National Youth Network were followed at all times. Safeguarding policy and procedures have been complied with throughout, adapted in accordance with advice form Thirtyone: eight (Independent safeguarding specialists).
A summary of the activities undertaken throughout the year are listed below (under Achievements and performance).

Additional Impacts of Covid 19 on its operations
Throughout the pandemic staff have been able to adapt their working practices to enable remote working, with access to the office, church buildings, individuals or organisations, as required, in full compliance with the social distancing rules present at the time. Additional support has been put in place for staff, with fortnightly staff meetings and ready access to line manager support by phone. Counselling support services have been funded by the charity for one staff member.
The recruitment of an Associate Leader has been impacted by the pandemic. Current staffing roles have been adjusted or enhanced with temporary measures as described above to minimise the impact on the church's growth and community work.

The Trustees/Leaders structure has remained the same throughout the pandemic with regular meetings continuing as before but moving on line where necessary. Physical meetings have provided the option for those 'isolating' to join remotely where necessary. Minutes of all Trustee meetings are kept. Access to key documentation and records is maintained, communication of financial and operational matters continue remotely with all the usual controls in place. Trustees have reviewed risks, operations and the financial position regularly and made adjustments as required.

Contribution made by Volunteers:
The Trustees are grateful for the many hours volunteers have given to assist with a variety of activities undertaken by 3 Counties Vineyard. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

After seeking advice from 'Trust Advice' the trustees agreed at a meeting on the 20th September 2021 to make a cash payment of £6k to a volunteer (not a trustee) for services rendered to the Charity. Specific services rendered, which span decades of service, are minuted in the trustees meeting (of the 20th September 2021). Payment was made to the individual in April 2022 but should be treated as an accrual due to the obligation to make the payment in the 2021/2022 financial year.

ACHIEVEMENTS AND PERFORMANCE

Factors relevant to the achievement of the charitable company's objectives
The Charitable Company is financially dependent upon the support of its members and in particular regular worship offerings and gifts.

Summary of the main achievements of the charity during the year:

(a) Weekly worship services on Sunday mornings have been live streamed on a number of platforms. Where meeting together has been permitted attendance has been reduced to comply with social distancing and live streaming has continued throughout.

(b) A worship service once a month on Tuesday mornings at Hammer, resuming in person from January 2022 with some streamed services during Covid restrictions.

(c) A wide range of small groups meeting in homes and the church building, where permitted, on a weekly to monthly basis.

(d) Healing meetings, offering prayer support to members of the public, either remotely or in person where permitted.

(e) Twice weekly youth evening meetings focusing on fun, friendship, discipleship and worship, operating remotely where necessary and in person in social distancing "bubbles" when permitted.

(f) Youth worker attendance and liaison with local schools on weekdays, including providing a mentoring service within the school system.

(g) Playtime, a parent and toddler's weekly term time meeting resumed meeting in 'bubbles' initially from May 2021.

(h) Parenting courses, for both young children and teenagers, open to the general public, took place remotely to help support local parents.

(i) Schools worker and team liaised with local primary schools to conduct assemblies and RE lessons, both virtually and in person when appropriate.

(j) Supporting the local food bank, both with donations and practical support in distribution to the community.

(k) 3 Counties Money Advice with 6 part time volunteer counsellors giving free advice to the public. This is in conjunction with Frontline Trust. This operated with remote working and/or in person meetings with clients when appropriate.

(l) Monthly liaison with local Christian church leaders.

(m) The Saturday Wave, a bi- weekly activity that seeks to provide free gardening and other practical support for the needy resumed activities in April 2021 whilst strictly following Government social distancing guidelines.

(n) Support to needy people (either directly or through appropriate charities/organisations), including, but not limited to, special offerings for Afghan and Ukrainian Christians. Payments have also been made via the Dorcas Fund, donations to which have increased during the pandemic and the current world conflicts.

(o) An on line Alpha course (a course exploring the Christian faith) for adults and Youth Alpha took place throughout the year.

(p) A residential youth summer camp took place to encourage young people to explore their faith.

(q) Organising occasional inter- denominational men's women's and children's events, open to the public.

(r) Prayer meetings and events throughout the year.

FINANCIAL REVIEW

Assets from the old Three Counties Church Charity (No 1010847) were transferred into the new Three Counties Church Incorporated Company Limited by Guarantee (No 7490294) and Charity (No

1140214) with effect from 1st April 2011. Assets remain with the charity upon its change of name to 3 Counties Vineyard Incorporated Company Limited by Guarantee (No 7490294) and Charity (No 1140214) with effect from 20th September 2021 (registered at Companies House on 11th October 2021).

The Charitable Company's grant making policies

The Church makes specific grants to personnel and Christian organisations at home and overseas to a total of £37,985 in the year (2020/21: £18,981). In addition, £15,502 was given out to those in need through the Dorcas Fund (2020/21: £4,597). The Church provides debt and benefit advice through '3 Counties Money Advice' the contribution made by the church towards the cost of providing the service this year was £3,060 (2020/21: £3,712). These payments amount to 20% of the total expenditure for the year.

Principle funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principle funding sources are regular monthly gifts and weekly Sunday offerings. Additionally, considerable funding is achieved through Gift Aid. All the key objectives are budgeted for at the start of each year and all have been met or covered from our reserves.

Policy on Investments

In accordance with the Articles of Association and upon the sale of the Kings Road property in 2019 the Trustees agreed to instruct a professional Investment Manager to invest £350,000 from the net proceeds of sale in a general Investment account for Charities. The investment consists of three pooled funds that provide a balanced portfolio with a medium to low risk profile for the medium term. There was a drop in the valuation as a result of Covid 19 but this has recovered, providing a market value of £376,592.24 at 31st March 2022. This medium term investment is expected to provide capital growth equal to or surpassing inflation after deducting costs and it will allow for the drawdown of income if and when required.

Policy on reserves

The Trustees continue to deem that it is not necessary to maintain substantial free reserves. The Church is totally dependent upon the Lord and the support of its attendees. It is, therefore, considered prudent to maintain the General Fund balance at a level sufficient to meet day-to-day needs, supported by the ability to drawdown income from the investment funds if exceptionally required. Currently, the cash reserves are in excess of three months expenditure, which the trustees consider may provide some headroom for targeted investment towards a church growth strategy. Cash balances are monitored closely on a monthly basis.

Policy on Loans

There is one small loan outstanding to an individual who regularly attends the church. This loan was made in accordance with the Articles of Association for a purpose that fulfils the Charity's objects and with Trustee approval. Appropriate records are kept of the loan agreement and is being repaid in line with the agreed repayment schedule.

National Lottery Funding

In April 2021 an application for National Lottery Funding for the Wave to purchase new equipment to assist with its gardening activities was approved. This grant was for £2,480. During the 2021/2022 financial year £1,994.76 has been used to purchase equipment, the remaining £485.24 will be used

within the 2022/2023 financial year. All monies have been/will be applied in accordance with the terms of the grant. Appropriate receipts and records have been kept.

Impact on Covid 19 on its finances

The Church started 2021 from a strong financial base. The Trustees confirm that they consider the accounting policies remain adequate and that they have reviewed and are happy with the reserves policy.

The Church is dependent upon the gifts of its congregation. The pandemic has affected Sunday morning weekly offerings, this has been counteracted by an increase of one off or regular gifts being given electronically. In spite of the uncertain financial climate gifts have remained consistent this year with regular gifts and offerings meeting the Trustee's budget stretch target and exceeding the 2020/2021 regular gifts and offering figures. The total income received in 2021/2022 was slightly lower than in 20/21 due to the smaller gain on investments throughout 21/22. Excluding the gain on investments, the Church has achieved a smaller deficit than the budget projection, due mainly to the reduced employment costs as a result of carrying an unfilled full time staff vacancy. The last quarter has seen the congregation being added to in number, which may in time add to giving. It is recognised that regular giving may also be reduced if donors face financial hardship as a result of the increased cost of living. There has been little impact from this to date but the impact may be greater in following years.

There was a drop in the investment portfolio of the Church at the start of the pandemic but this has recovered and the pandemic is unlikely to have a significant impact in the medium term. The investment is not relied on to supplement income at present.

The Church is also holding good levels of cash, investments and property-backed reserves.

Availability and adequacy of assets of each of the funds.

The Trustees are satisfied that the Company /Charity's assets are adequate to fulfil its obligations. Each fund's budget is reviewed on a monthly basis.

Transactions and Financial Position

The financial statements are set out on pages 14 to 26. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland FRS 102 (effective 1 January 2015). As stated in the Legal and Administrative Information section of this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities for 2021/22 shows incoming resources for the year of a revenue nature of £269,829 and realised outgoing resources of £270,984 making a net deficit of £1,155 or net deficit of £9,617 if excluding gain on investments (2020/21: incoming resources £296,946, outgoing resources £209,671 making a net surplus of £87,275 or a net surplus of £20,009 if excluding gains on investments.).

The total reserves at the year-end stands at £720,830 (2020/21: £721,985).

Specific changes in fixed assets

Hammer building, which is used for Sunday worship and other group meetings, was revalued for insurance purposes on 29th January 2020 with a rebuild Insurance advice/valuation of £950,000. The value of £200,000 reflected in the financial statements represents the deemed cost as calculated by an independent surveyors' report dated 2016.

FUTURE PLANS

Administration offices

Following completion of the sale of the Kings Road property in 2019 the Church was able to secure a 3 year lease of part of the building at Haslemere Locality Office from 4th September 2019 to enable relocation of their administration offices. Discussions are taking place with Waverley Borough Council regarding a further3 year lease (expiring September 2025) which will meet the current office needs. There will be a slight rise in the yearly rental of this lease, to reflect the rise in inflation (£5,000 per annum 21/22, £5,500 p/a 22/23).

Approved by the Board of Trustees on the 18th/September/ 2022 and signed on their behalf.

Sign Name:

Philip Taylor
Chairman of Board of Trustees

David Wright
Trustee and Senior Leader, Church Leadership Team

Statement of Trustee 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 :-

a) Select suitable accounting policies and then apply them consistently;

b) Make judgements and estimates that are reasonable and prudent; and

c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

d) 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 also 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.

Approved by the Board of Trustees on the 18th/September/ 2022 and signed on their behalf.

Sign Name:

P J Taylor.

Philip Taylor
Chairman of the Board of Trustees

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOME						
Donations & Legacies	2a	203,786	21,835	18,652	244,273	221,563
Investment Income	2b	-	6,412	-	6,412	7,284
Charitable Activities	2c	6,829	-	3,853	10,682	776
Other Income	2d	-	8,462	-	8,462	67,323
TOTAL INCOME		**210,615**	**36,709**	**22,505**	**269,829**	**296,946**
EXPENDITURE						
Cost of Charitable Activities	3a	201,762	44,248	23,001	269,011	207,961
Governance Costs	3b	1,973	-	-	1,973	1,710
TOTAL EXPENDITURE		**203,735**	**44,248**	**23,001**	**270,984**	**209,671**
NET INCOME/(EXPENDITURE)		**6,880**	**(7,539)**	**(496)**	**(1,155)**	**87,275**
Transfers Between Funds		(8,785)	9,060	(275)	-	-
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Total Funds Brought Forward		292,154	428,235	1,596	721,985	634,710
TOTAL FUNDS CARRIED FORWARD		**290,249**	**429,756**	**825**	**720,830**	**721,985**

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 16 to 26 form part of these financial statements.

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

BALANCE SHEET
AS AT 31ST MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 31-Mar-22** £	**Total 31-Mar-21** £
Fixed Assets						
Tangible Assets	**5**	201,205	3,450	-	204,655	206,206
Investments	**6**	-	376,591	-	376,591	364,726
		201,205	**380,041**	**-**	**581,246**	**570,932**
Current Assets						
Cash at Bank and in Hand	**7**	81,036	48,604	825	130,465	136,968
Debtors & Prepayments	**8**	18,264	1,111	-	19,375	18,061
Total Current Assets		**99,300**	**49,715**	**825**	**149,840**	**155,029**
Creditors: amounts falling due within one year	**9**	10,256	-	-	10,256	3,976
NET CURRENT ASSETS		89,044	49,715	825	139,584	151,053
TOTAL ASSETS less current liabilities		**290,249**	**429,756**	**825**	**720,830**	**721,985**
Creditors: amounts falling due in more than one year	**10**	-	-	-	-	-
NET ASSETS		**290,249**	**429,756**	**825**	**720,830**	**721,985**
Funds of the Charity:						
General Funds		290,249	-	-	290,249	292,154
Designated Funds	**11**	-	429,756	-	429,756	428,235
Restricted Funds	**12**	-		825	825	1,596
TOTAL FUNDS		**290,249**	**429,756**	**825**	**720,830**	**721,985**

Directors' Responsibilities:

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

The Directors 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 27.

The Directors 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 Directors on the 18th Sept 2022

Signed on their behalf by P Taylor
Chair of Trustees

P J Taylor.

Printed Name: Mr P Taylor

Signed on their behalf by D Wright
Church Leadership Team Leader

D Wright

Printed Name: Mr D Wright

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement
The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to previous accounts
There have been no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1. ACCOUNTING POLICIES (Continued)

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

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.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets
Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

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

Building Improvements	25%
Furniture & Fittings	25%
General Equipment	25%

2. INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations & Legacies						
Regular Gifts		155,258	-	-	155,258	141,810
Gifts & Donations	11,12	15,329	21,835	18,652	55,816	49,439
Gift Aid Tax Recovered		33,199	-	-	33,199	30,314
		203,786	**21,835**	**18,652**	**244,273**	**221,563**
b) Investment Income						
Bank Interest	11	-	5	-	5	97
Dividends	11	-	6,407	-	6,407	7,187
		-	**6,412**	**-**	**6,412**	**7,284**
c) Charitable Activities						
Activities & Events	12	6,829	-	2,580	9,409	776
Playtime Income	12	-	-	1,273	1,273	-
		6,829	**-**	**3,853**	**10,682**	**776**
d) Other Income						
Development Fund:						
Gain on investments	11	-	8,462	-	8,462	67,266
Training and Conferences Income		-	-	-	-	57
		-	**8,462**	**-**	**8,462**	**67,323**

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities						
Activities & Events	12	6,323	-	1,995	8,318	762
Bank Charges		52	-	-	52	12
Catering Costs		1,020	-	-	1,020	767
Children's Costs		1,731	-	-	1,731	1,689
Church Life Expenses		449	-	-	449	1,643
Cleaning Costs		6,999	-	-	6,999	7,738
Communication Costs		921	-	-	921	108
Community Outreach		301	-	-	301	50
Conference Costs		4,270	-	-	4,270	1,941
Debt Advice Costs	11	-	20,509	-	20,509	13,071
Depreciation Expenses	11	401	1,150	-	1,551	1,903
Development Fund:						
Investment Management Fees	11	-	3,004	-	3,004	2,678
DNA Costs		714	-	-	714	-
Equipment Costs	5	671	-	-	671	11,218
Gifts & Donations	11,12	9,511	19,585	20,476	49,572	25,280
Insurance Costs		6,426	-	-	6,426	-
IT Support Costs		91	-	-	91	696
Lava Costs		1,073	-	-	1,073	703
License & Subscriptions		3,111	-	-	3,111	3,894
Ministry Expenses		676	-	-	676	1,655
Playtime Expenses	12	-	-	530	530	61
Premises Hire		6,104	-	-	6,104	3,928
Printing, Postage & Stationery		1,362	-	-	1,362	1,223
Repairs & Maintenance		2,875	-	-	2,875	5,301
Staff Costs	15	123,912	-	-	123,912	111,343
Sundry Expenses		3,490	-	-	3,490	2,561
Tear Fund		840	-	-	840	840
Utility Costs		5,074	-	-	5,074	5,133
Vineyard Contribution		5,000	-	-	5,000	-
Visitors Expenses		1,392	-	-	1,392	1,186
Volunteer Recognition Gift		6,000	-	-	6,000	-
Youth Expenses		973	-	-	973	577
		201,762	**44,248**	**23,001**	**269,011**	**207,961**
b) Governance Costs						
Legal & Professional Fees		383	-	-	383	150
Independent Examiner's Fee	9	1,590	-	-	1,590	1,560
		1,973	**-**	**-**	**1,973**	**1,710**

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021/22 £	2020/21 £
Fees paid to the Independent Examiners - Independent Examination	1,590	1,560
Fees paid to the Independent Examiners - Other professional fees	210	150

5. TANGIBLE FIXED ASSETS

		General Fund Land & Buildings Hammer Title No: WSX237251 £	General Fund Building Improvement £	General Fund Furniture & fittings £	General Fund Equipment Costs £	Designated Fund Equipment Costs £	**Total 31-Mar-22** £
Cost/Valuation	01-Apr-21	200,000	175,958	15,295	27,214	5,969	424,436
Additions		-	-	-	-	-	-
Cost at	31-Mar-22	200,000	175,958	15,295	27,214	5,969	424,436
Depreciation	01-Apr-21	-	174,815	15,295	26,751	1,369	218,230
Charge		-	287	-	114	1,150	1,551
Depreciation at	31-Mar-22	-	175,102	15,295	26,865	2,519	219,781
Net Book Value	31-Mar-22	200,000	856	-	349	3,450	204,655
Net Book Value	31-Mar-21	200,000	1,143	-	463	4,600	206,206

A surveyor was contracted to provide a draft valuation report for the Hammer site in 2016. Although there was limited property sale data for this type of property, the report suggested a base valuation in its current condition of £200,000. The rebuild insurance advice for the property provided on 29th January 2020 was £950,000.

In this financial year the Trustees agreed that £671 expenditure on equipment, fixtures and fittings that fell below the individual capitalisation threshold of £1,500 would be wholly written off in this financial period.

No other departures from the accounting policies were made.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2022 : None
31st March 2021 : None

6. INVESTMENTS

	Cash or cash equivalents: Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-22** £
Carrying (fair) value at beginning of period	-	364,726	-	**364,726**
Add: additions to investments during period	-	-	-	**-**
Less: disposals at carrying value	-	-	-	**-**
Add/(deduct): transfer in/(out) in the period	-	3,403	-	**3,403**
Add/(deduct): net gain/(loss) on revaluation	-	8,462	-	**8,462**
Carrying (fair) value at end of year	-	376,591	-	**376,591**

As at 31st March 2022 the charity held the following in its investment portfolio:

Units No.	Units Cost.	Total Cost £	Fund name	Market value £
62,896.61	1.817777	114,332	BMO MM Lifestyle	126,044
70,720.62	1.614851	114,203	ISFL Sinfonia	120,826
109,569.29	1.0448	114,478	Cornelian Managed D	121,381
			Cash	8,340
		343,013		376,591

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Current Account	78,346	(10,896)	(536)	66,914	74,633
CCLA/COIF Account	2,690	28,597	-	31,287	31,284
3CMA Account	-	5,607	-	5,607	4,396
Deposit Accounts	-	25,296	-	25,296	25,294
Cash In Hand	-	-	1,361	1,361	1,361
	81,036	**48,604**	**825**	**130,465**	**136,968**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Gift Aid Tax Recoverable	18,264	-	-	18,264	16,283
Loans	-	1,111	-	1,111	1,778
	18,264	**1,111**	**-**	**19,375**	**18,061**

9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
HMRC PAYE and NI	2,666	-	-	2,666	2,416
Independent Examiner's Fee	1,590	-	-	1,590	1,560
Volunteer Recognition Gift	6,000	-	-	6,000	-
	10,256	**-**	**-**	**10,256**	**3,976**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term labilities during this or the previous financial period.

11. DESIGNATED FUNDS

CURRENT YEAR

	Total 01-Apr-21	Income	Income (Gain on Investments)	Expenditure	Expenditure (Purchase of Fixed Assets)	Transfers	Total 31-Mar-22
	£	£	£	£	£	£	£
Development Fund	404,252	6,412	8,462	8,237	-	-	410,889
Dorcas Fund	9,587	3,175	-	15,502	-	6,000	3,260
3CMA Debt Advice	4,396	18,660	-	20,509	-	3,060	5,607
Legal Reserve Fund	10,000	-	-	-	-	-	10,000
TOTAL	**428,235**	**28,247**	**8,462**	**44,248**	**-**	**9,060**	**429,756**

2021/22 Fund Transfers

The fund transfers represent:

Dorcas Fund	6,000	£6,000 transfer from general fund for monthly support
3CMA Debt Advice	3,060	£3,060 transfer from general fund for monthly support

PRIOR YEAR

	Total 01-Apr-20	Income	Income (Gain on sale of asset)	Expenditure	Expenditure (Loss on Investments)	Transfers	Total 31-Mar-21
	£	£	£	£	£	£	£
Development Fund	340,987	7,284	67,266	6,285	5,969	(5,000)	404,252
Dorcas Fund	40	9,044	-	5,497	-	6,000	9,587
3CMA Debt Advice	4,094	9,988	-	13,071	-	3,385	4,396
Refurbishment Fund	1,068	-		1,069	-	1	-
Legal Reserve Fund						10,000	10,000
TOTAL	**346,189**	**26,316**	**67,266**	**25,922**	**5,969**	**14,386**	**428,235**

2020/21 Fund Transfers

The fund transfers represent:

Development Fund	(5,000)	transfer to designated Legal Reserve Fund
Dorcas Fund	6,000	£6,000 transfer from general fund for monthly support
3CMA Debt Advice	3,385	£3,060 transfer from general fund for monthly support, plus £324.92 transfer from general fund to cover shortfall in expenditure.
Refurbishment Fund	1	transfer to clear balance
Legal Reserve Fund	10,000	transfer £5,000 from designated Development Fund (see above) £5,000 from general fun

The Development Fund was established by the Leadership team to support future developments in the church - either buildings or personnel.

The Dorcas Fund was set up to provide support for various charitable activities. The amounts transferred from the general fund are set at 5% of the charity's regular gifts and offerings.

3CMA Debt Advice – 3CC has been running 3CMA debt advice for several years. We have now moved the office out of the church and so are looking for external funding for some of its costs. The fund was set up to clearly identify all 3CMA costs and income and be available to support funding applications. Prior to 2014, 3CMA was a part of Frontline Debt Management. Since 2014, Frontline divided all branches into Members and Partners and 3CMA became a Partner branch sponsored by 3CC.

Refurbishment Fund – A special gift fund, with gifts from church attendees, to enhance and update the décor and facilities in our church home (the Hammer building). This fund was specific for that purpose and was closed in financial year ended 31st March 2021.

The Legal Reserve Fund was established by the Trustees specifically for potential legal costs.

11. DESIGNATED FUNDS (continued)

The Designated funds are wholly represented by:

	31-Mar-22	31-Mar-21
	£	£
Fixed Assets	3,450	4,600
Investments	376,591	364,726
Cash at bank and in hand	48,604	57,131
Debtors	1,111	1,778
	429,756	**428,235**

12. RESTRICTED FUNDS

CURRENT YEAR

	Total 01-Apr-21	Income	Expenditure	Transfers	Total 31-Mar-22
	£	£	£	£	£
Designated Gifts	1,596	20,232	22,471	125	(518)
Elaines Fund	-	1,000	-	-	1,000
Playtime	-	1,273	530	(400)	343
TOTAL	**1,596**	**22,505**	**23,001**	**(275)**	**825**

2021/22 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	125	for Afghan special collection
Playtime	(400)	for contribution to general fund for building costs, energy and refreshments

Any restricted funds in deficit will be replenished in the following financial year.

PRIOR YEAR

	Total 01-Apr-20	Income	Expenditure	Transfers	Total 31-Mar-21
	£	£	£	£	£
Designated Gifts	1,396	6,137	5,861	(76)	1,596
Playtime	944	-	12	(932)	-
TOTAL	**2,340**	**6,137**	**5,873**	**(1,008)**	**1,596**

2020/21 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	(76)	for schools work
Playtime	(932)	transfer from general fund for playtime fees less cleaning and facilities overheads

The Designated Gifts Fund was established to receive various specific offers of support from members of the church and are applied as grants in accordance with the members wishes.

Playtime is a weekly parent and toddlers group with 100+ attending where parents pay a £2 donation.

Elaines Fund was set up following a gift left in a will, for the purpose of enabling leaders, members and young people to attend retreat and mission trips.

12. RESTRICTED FUNDS (continued)

The Restricted funds are wholly represented by:

	31-Mar-22	31-Mar-21
	£	£
Cash at bank and in hand	825	1,596
	825	**1,596**

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund	Designated Fund	Restricted Fund	**Total 31-Mar-22**	**Total 31-Mar-21**
	£	£	£	£	£
Fixed Assets (Tangible Assets)	201,205	3,450	-	204,655	206,206
Fixed Assets (Investments)	-	376,591	-	376,591	364,726
Net Current Assets	89,044	49,715	825	139,584	151,053
Long Term Liabilities	-	-	-	-	-
	290,249	**429,756**	**825**	**720,830**	**721,985**

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07490294) and is a Charity registered with the Charity Commission (1140214) and does not have a Share capital and has no income subject to Corporation Tax.

	2021/22	**2020/21**
	£	**£**
Surplus / Deficit for the financial year	(1,155)	87,275
Other Recognised Gains	-	-
	(1,155)	**87,275**
Balance Brought Forward	721,985	634,710
Closing Funds at 31st March 2022/2021	**720,830**	**721,985**

15. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages and Salaries	116,698	105,371
Employer's National Insurance Costs	4,383	3,163
Employer's Pension Contributions	2,831	2,809
	123,912	**111,343**

The Charity operates a PAYE Scheme to pay all employed members of Staff.

The 2021/22 Employers NI figure includes the full £4,000 (2020/21: £4,000) employment allowance claimed.

Number of employees at the end of the year who were engaged in each of the following activities (includes full time and part time employees):

	TOTAL 2021/22	TOTAL 2020/21
Charitable Activities	10	5
	10	**5**

No employees received emoluments in excess of £60,000 (2020/21:None)

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The employer contributions in 2021/22 amounted to £2,831 (2020/21: £2,809).

The key management personnel of the charity comprise the Trustee/Directors and the Church Leadership Team. One Trustee/Director is remunerated for their role as Operations Manager. Two member of the Church Leadership Team are remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £54,603 (2020/21: £49,287).

16. DIRECTORS AND OTHER RELATED PARTIES

As disclosed above in note 15, one Trustee/Director received remuneration for their role as Operations Manager.

Name of trustee	Legal authority	Amounts paid or benefit value			
		Remuneration (incl employer NI)	Pension	2021/22 TOTAL	2020/21 TOTAL
		£	£	£	£
M Brown	Governing document	20,164	584	20,748	20,354
		20,164	584	20,748	20,354

A related party to Trustee D Wright (his spouse) received remuneration of £11,322 for her role as Pastoral and Projects Leader. Employer national insurance and employer pension contributions totalling £988 were also paid by the Church in connection with this employment. Note these payments reflect the remuneration paid for the period since D Wright was appointed to the Board of Trustees on 21st September 2021 and are also included in the key management personnel calculation in note 15.

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

17. 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.

18. 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.

19. 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 Report of the Directors. The directors 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 3 Counties Vineyard for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no other 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

Date: 30th September 2022

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

3 Counties Vineyard

England & Wales - Charity number 1140214

Accounts

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

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

CHARITY REGISTRATION No: 1140214

COMPANY REGISTRATION No: 07490294

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

3 COUNTIES VINEYARD
(FORMERLY KNOWN AS THREE COUNTIES CHURCH)
(Company Limited by Guarantee)

CONTENTS

Page 2	Legal and Administrative Information
Pages 3 to 9	Directors' Annual Report
Page 10	Statement of Financial Activities
Page 11	Balance Sheet
Pages 12 to 22	Notes to the Financial Statements
Page 23	Independent Examiners Report to the Directors/Trustees

Trustees' annual report for the period from 1st April 2020 to 31st March 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	3 Counties Vineyard (formerly known as Three Counties Church)
Other names Charity is known by:	3 Counties Church
Registered Charity Number:	1140214
Registered Company Number:	7490294
Date of Formation:	Incorporated 12th January 2011
Legal Status:	Company Limited by Guarantee
Registered Office:	3 Counties Vineyard Haslemere Locality Office Lion Green Haslemere Surrey GU27 1LD
Telephone number:	01428 653011

Names of the Trustees (who are the Directors of the charitable company) who have managed the charity between 1st April 2020 and 31st March 2021:

Name	Role	Dates acted if not for the whole year.
Mr Philip Taylor	Chair	
Mr Alistair Cook	Treasurer	
Mrs Rebecca Britton		
Mrs Marie Brown		
Mr Richard Durrant		Resigned 31/03/2021
Mr Robert Haywood		Appointed 06/07/2020

The trustees present their annual report and accounts of the year ended 31 March 2021
The board of trustees is satisfied with the performance of the charitable company during the year and the position at 31 March 2021.

3 Counties Vineyard (formerly known as Three Counties Church): The report of the Trustees (Directors of the charitable company) for the year ended 31 March 2021

Names and addresses of advisors:

Type of Adviser	Name	Address
Primary Bankers	HSBC	110 High Street, Godalming, Surrey, GU7 1DP
Solicitor	Barlow Robbins	The Oriel, Sydenham Road, Guildford, Surrey, GU1 3SR
Independent Examiner	Independent Examiners Ltd	Unit 2 The Broadbridge Business Centre, Delling Lane, Bosham, West Sussex PO18 8NF
Charity Advisors	Trust Advice (Formerly AFVS)	Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF
Independent Safeguarding Specialists	Thirtyone:eight	PO Box 133, Swanley, Kent, BR8 7UQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Company Limited by Guarantee

Governing Document: Memorandum and Articles of Association Incorporated 12th January 2011.

Nature of the Governing Document and constitution of the charitable company
The original charity "Declaration of Trust" for the Church, which was then known as the Haslemere Evangelical Church, was made on 1 October 1974.

The Declaration of Trust was subsequently updated by the Charity Commission Scheme sealed on 29 October 1991 and Constitution dated 24 September 1987.

There was a change to incorporated status as a Charitable Company with effect from 1st April 2011

The organisational structure and decision making processes are all in accordance with the Memorandum and Articles of Association with day to day activities of the Church in accordance with 'The Way we Work' dated 11th May 2011, as amended 31 August 2021, as amended 11th October 2021.

Trustee selection methods: As detailed in the Company Memorandum and Articles of Association

The organisational structure of the charitable company and how decisions are made:
The Church is led by a Church Leadership Team (who are the members of the charitable company) consisting of 6 people (as at 31st March 2021), with David Wright undertaking the role of Team Leader since 1st July 2018. Some of the church Leadership Team are employed part-time by the Church (details of which are given in the table below). The Chair of trustees will become a member of the charitable organisation for the duration of their post as Chair and will attend the Company Members Annual general meeting and any other special meetings of the Members.

The Church attendees meet at the Hammer building for Sunday worship. A Wider Leadership Team (consisting 64 people as at 31st March 2021), responsible to the Church Leadership Team leads significant areas of work and ministry within the Church and the wider community.

Two or more church meetings, consisting of a Church Annual general meeting and Vision meetings (the latter usually held on a Sunday morning), attended by Leaders, trustees and regular Church attendees, are held each year and are usually preceded by Trustees' meetings.

Names of the Leadership Team (who are the members of the charitable company) between 1st April 2020 and 31st March 2021:

Name	Leadership Team Role	Dates on the Leadership Team if not for the whole year.	Employment title and dates if not for the whole year
David Wright	Team Leader		N/A
Richard Durrant			N/A
Rowena Wright			Pastoral and Projects Leader from 08/03/2021 (6 month contract)
Jon Noble		Resigned 31/10/2020	N/A
Sarah Noble			Pastoral and Community Director – resigned 29/08/2020
Tara Congdon			Children, Youth and Families Director
Jack Robson			N/A
Phil Taylor	Chair of Trustees		N/A

The name of the Chief Executive Officer and other senior staff member(s) to whom day-to-day management of the charity was delegated by the trustees.

D Wright – Team Leader, Church Leadership Team from 1st July 2018
M Brown - Operations Manager from 2nd April 2019

The major risks to which the charitable company is exposed and reviews and systems to mitigate risks
With the resignation of our long term Senior Pastor on 30th June 2018 the Leadership Team and Trustees adjusted existing staff roles and recruited additional staff to cover immediate needs (as set out below in 'Details of significant activities'). Staffing requirements have been reviewed regularly with agreement now reached between the Trustees and the Leadership Team that the church will seek to recruit a full time Senior Leader to enhance/oversee the Leadership Team, this will relieve some pressure on current volunteers. It is anticipated that this post will be filled during 2021.

A continuous risk assessment process is carried out by the trustees and covers safeguarding, physical, legal and other envisaged threats.

OBJECTIVES AND ACTIVITIES

Objectives and Activities of the Charitable Company:
The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and in setting the policies for the year.

Objects of the charity set out in the governing document:
The Charitable Company's objects are for public benefit and are restricted to the following:-

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 Haslemere, the United Kingdom or the world as the Trustees may from time to time 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 Haslemere, the United Kingdom or the world as the Trustees may from time to time think fit.

Summary of the main activities undertaken for the public benefit in relation to these objects:
The church's aims are to increase the awareness of the Christian faith throughout the Three Counties area through Church services, youth work and outreach at home and at work. The church also has several activities within the local community and has links overseas.

An explanation of the charity's main objectives and strategies for their achievement.
To increase the awareness and knowledge of the Christian faith in the Three Counties Area. Its main strategies lie in its Sunday services and its work through several Youth Groups covering from 18 years of age down to toddlers and community involvement.

3 Counties Vineyard (formerly known as Three Counties Church): The report of the Trustees (Directors of the charitable company) for the year ended 31 March 2021

Details of significant activities (including its main programmes, projects or services provided) that contribute to the achievement of the stated objectives.
The impact of Covid 19 on the following activities is reflected in a separate section which follows this one.
Sunday services are held at the Hammer building. Haslemere Locality Office is used for administration.

Significant youth and children's work uses Church premises, homes and public buildings. The Fusion Group, for those aged between 14 and 18 years, is led by youth leaders primarily from Three Counties Church but linked youth work continues between Three Counties Church and other local churches on a relational basis.

The Trustees have recruited a full time Youth Leader (start date 02/09/2020) to enable the current Youth programme to continue and develop and to build/re-establish connections and services offered to local secondary schools and within the wider community. A temporary, part time, fixed term post of Community Worker (start date 01/04/2019) was originally established to enhance the administration and community capabilities. With the Pastoral and Community Director leaving employment in August 2020 the decision was taken to make the part time Community Worker post permanent with this role focusing on the pastoral care provided both within the church and the wider community. In the absence of an employed Senior Pastor and, to alleviate work pressures from members of the Leadership Team, (operating on a voluntary basis) the Trustees approved a temporary 6 month appointment of a Pastoral and Projects Leader (starting 08/03/2021) and a consultancy work package (to a second individual) for the preparation of Sunday teaching and small group materials for January to March 2021. Many of the programmes, projects and services provided remain being run by volunteers.

The Church continues to provide a range of services to the Local Community (although some of these have been impacted by Covid 19 throughout the year) including:-
i) 3 Counties Money Advice – a free money and Benefits advice service, registered with the FCA through Frontline.
ii) Playtime – a parent and toddlers group usually held in term time and serving parents and children in the community.
iii) Saturday Wave – usually biweekly, providing free gardening and other practical support for the needy.

Currently there are 180 adults regularly connecting with the church and approximately 55 children/young people connecting with their age appropriate groups on Sunday mornings (with additional young people connecting to midweek groups) .

The Impact of Covid 19 on its main programmes, projects or services provided
In March 2019 the UK was impacted by the Covid 19 pandemic, with the Government enforcing working from home where possible, banning public meetings and the temporary closure of church meetings and services. There followed throughout 2020/2021 a series of "Lockdowns" and/or restrictions on meeting together and the trustees can confirm that the Government guidelines issued on (https://www.gov.uk/coronavirus) for Places of worship and meeting together have been complied with throughout the pandemic.
The Covid 19 pandemic has had a significant impact in 2020/21 on the way in which it fulfils its charitable aims and objectives but the trustees can confirm that any changes to church activities have been in line with the objectives of the church.

The restrictions imposed by Covid 19 has also presented challenges with the opportunities to provide services for the public benefit. Many of the main programmes, projects and services of the church have continued but are being delivered in a different way, as described below. At the start of 2020 the church invested in equipment (costing approximately £8000) to live stream the Sunday services to make them more accessible to those unable to attend in person. From the start of the first Lockdown the church was able to live stream the Sunday services and morning mediations on line via YouTube and Facebook. Meetings, children's/ youth work and other programmes and services operated remotely where meeting in person was prohibited or where it was advisable, this changed throughout the year in line with the current Government guidelines. Support networks were set up for individuals who attend church and in the wider community, relying on remote communication where appropriate and where practical support was required there was strict adherence to the relevant social distancing rules. Safeguarding policy and procedures have been complied with throughout and if appropriate this has been adapted in accordance with advice form Thirtyone:eight (Independent safeguarding specialists). With this in mind the following activities have taken place throughout the year:

(a) Weekly worship services on Sunday mornings and daily devotional meditations (the latter between 23/03/2020 – 27/07/2020) have been live streamed on a number of platforms. Where meeting together has been permitted attendance has been reduced to comply with social distancing and live streaming has continued throughout.
(b) Twice weekly youth evening meetings focusing on fun, friendship, discipleship and worship has continued remotely where necessary and in person in social distancing "bubbles" when permitted.
(c) Small groups, offering support, have continued to meet, either remotely or, where permitted, at the church premises.
(d) Healing meetings, offering prayer support to church attendees and those in the wider community have remained available, either remotely or in person where permitted.
(e) Playtime, a parent and toddler's weekly term time meeting were unable to meet as a large group but support was maintained through Facebook, individual communication and one to one meetings (where allowed) throughout the year. An online parenting course ran remotely in January and February 2021 to help support Playtime parents.

(f) Supporting the local food bank, both with donations and practical support in distribution to the community.
(g) 3 Counties Money Advice with 6 part time volunteer counsellors giving free advice to the public. This is in conjunction with Frontline Trust. This moved to remote working and/or attending socially distanced meetings with clients when appropriate.
(h) Support to needy people and support organisations through special offerings and the Dorcas Fund, donations to which have increased during this pandemic.
(i) A group was set up to provide practical support to those in need in the church and wider community, especially as a result of the pandemic.
(j) The Saturday Wave, a bi- weekly activity that seeks to provide free gardening and other practical support for the needy did not operate for non-urgent activities when the stay at home order from the Government was in place. Support was restarted throughout the summer of 2020 and urgent needs for practical support were met throughout the year whilst strictly following Government social distancing guidelines.

Additional Impacts of Covid 19 on its operations
Following government advice staff started to work from home from 18th March with one staff member reducing their hours by mutual agreement. Staff were able to adapt their working practices to enable remote working, with occasional access to the office, church buildings, individuals or organisations, in full compliance of the social distancing rules. Additional support has been put in place for staff, with weekly on line meetings and additional phone call support.
The Church were at the start of a recruitment process for two further members of staff (Youth Leader and Associate Leader). The timing of the recruitment of a Youth Leader was largely unaffected by the pandemic but the recruitment of a full time paid Associate Leader has been impacted. Current staffing roles have been adjusted or enhanced with temporary measures as described above to minimise the impact on the church's growth and community work.

The Trustees/Leaders structure has remained the same throughout the pandemic. Regular meetings between the Leaders have continued as before but moved to on line communication. Trustees meetings have continued on line, via zoom, with greater regularity as a result of the increase in issues to be discussed. Electronic meetings are permitted under section 42 of the Articles of Association. At an extraordinary meeting of the Trustees on 6Th April 2020 the implications of the pandemic were discussed; it was unanimously agreed not to furlough any staff at that time as they were still able to fulfil their contractual obligations, albeit in a different way of working (that decision was kept under review throughout the year). Minutes of all Trustee meetings are kept. Access to key documentation and records is maintained, communication of financial and operational matters continue remotely with all the usual controls in place. Trustees have reviewed risks, operations and the financial position regularly and made adjustments as required.

Contribution made by Volunteers:
The Trustees are grateful for the many hours volunteers have given to assist with a variety of activities undertaken by Three Counties Church. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

ACHIEVEMENTS AND PERFORMANCE

Factors relevant to the achievement of the charitable company's objectives
The charitable company is financially dependent upon the support of its members and in particular regular worship offerings and gifts.

Summary of the main achievements of the charity during the year:
a. Weekly worship services on Sunday mornings at Hammer and/or online.
b. Encounters with Jesus, a midweek worship service in term time, currently available online.
c. Weekly youth evening meetings focusing on fun, friendship, discipleship and worship, either at Hammer and/or online.
d. A wide range of small groups meeting in Hammer and/or online on a weekly to monthly basis.
e. Healing Hour open to members of the public, meeting at Hammer and/or online.
f. Youth Worker liaison with a local school from October 2020 to facilitate youth mentoring from the end of April 2021.
g. Playtime – running an online parenting course for parents and carers of Playtime and the local community.
h. Schools worker and team liaising with local Primary schools and providing recorded material for use in assemblies, and RE lessons.
i. Supporting Alpha, a course that helps people explore the Christian faith.
j. Supporting Recharge (a weekly drop-in session for parents/carers of children with any additional needs or challenges) and the food bank, working together with other local churches.
k. Monthly liaison with local Christian church leaders.
l. The Wave – providing practical help to the local community, when Covid 19 restrictions allowed throughout the year.
m. 3 Counties Money Advice with 6 part time volunteer counsellors giving free advice to the public. This is in conjunction with Frontline Trust.

n. Support to needy people and support organisations through special offerings and the Dorcas Fund.
o. Prayer meetings throughout the year.

FINANCIAL REVIEW

Assets from the old Three Counties Church Charity (No 1010847) were transferred into the new Three Counties Church Incorporated Company Limited by Guarantee (No 7490294) and Charity (No 1140214) with effect from 1st April 2011

The Charitable Company's grant making policies
The Church makes specific grants to personnel and Christian organisations at home and overseas to a total of £18,981 in the year (2019/20: £20,162). In addition, £4,517 was given out to those in need through the Dorcas Fund (2019/20: £5,415). The Church provides debt and benefit advice through '3 Counties Money Advice' the cost of providing the service this year was £3,712 (2019/20: £4,163). These payments amount to 13% of the total expenditure for the year.

Principle funding sources and how expenditure in the year under review has supported the key objectives of the charity.
Principle funding sources are regular monthly gifts and weekly Sunday offerings. Additionally, considerable funding is achieved through Gift Aid. All the key objectives are budgeted for at the start of each year and all have been met or covered from our reserves

Policy on Investments
In accordance with the Articles of Association, and upon the sale of the Kings Road property, the trustees agreed to instruct a professional Investment Manager to invest £350,000 from the net proceeds of sale in a general Investment account for Charities. The investment consists of three pooled funds that provide a balanced portfolio with a medium to low risk profile for the medium term. There was a drop in the valuation as a result of Covid 19 but this has recovered over the year, providing a market value of £366,084 at 31st March 2021. This medium-term investment is expected to provide capital growth equal to or surpassing inflation after deducting costs and it will allow for the drawdown of income if and when required.

Policy on reserves
The Trustees continue to deem that it is not necessary to maintain substantial free reserves. The Church is totally dependent upon the Lord and the support of its attendees. It is, therefore, considered prudent to maintain the General Fund balance at a level sufficient to meet day-to-day needs, supported by the ability to drawdown income from the investment funds if exceptionally required. Currently, the bank balance represents approximately four months expenditure, which the trustees consider may provide some headroom for targeted investment towards a church growth strategy. Cash balances are monitored closely on a monthly basis.

Policy on Loans
The Trustees granted two small loans to individuals who regularly attend the church during the year. These loans were made in accordance with the Articles of Association for a purpose that fulfils the charity's objects and with trustee approval. Appropriate records are kept of the loan agreement. One loan has been fully repaid.

Impact on Covid 19 on its finances
The church started 2020 from a strong financial base. The trustees confirm that they consider the accounting policies remain adequate and that they have reviewed and are happy with the reserves policy.
The church is dependent upon the gifts of its attendees. With the church meeting remotely for Sunday worship the weekly offerings have been affected; this has been counteracted by an increase of one off or regular gifts being given electronically as a result of publishing our bank details through live stream services and by ChurchSuite (the church database system). In spite of the uncertain financial climate gifts have remained fairly consistent this year with regular gifts and offerings falling slightly lower than 2019/2020 (although the stretch target set by the trustees for 2020/2021 has not been met). Excluding the gain on investments, the church has achieved a small surplus due partially to the reduced employment costs and a couple of substantial one off gifts. It is recognised that regular giving may also be reduced if donors themselves face financial hardship (through redundancy etc.), there has been little impact from this to date but the impact may be greater in following years.

There was a drop in the investment portfolio of the church at the start of the pandemic but this has recovered and the pandemic is unlikely to have a significant impact in the medium term. The investment is not relied on to supplement income at present.

The church is also holding good levels of cash, investments and property-backed reserves.

Availability and adequacy of assets of each of the funds.
The Trustees are satisfied that the company /charity's assets are adequate to fulfil its obligations. Each fund's budget is reviewed on a monthly basis.

Transactions and Financial Position
The financial statements are set out on pages 12 to 24. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland FRS 102 (effective 1 January 2015). As stated in the Legal and Administrative Information section of this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities for 2020/21 shows incoming resources for the year of a revenue nature of £296,946 and realised outgoing resources of £209,671 making a net surplus of £87,275 or net surplus of £20,009 if excluding gain on investments (2019/20: incoming resources £384,327, outgoing resources £305,811 making a net surplus of £78,516 or a net deficit of £10,174 if excluding loss on investments and excluding gain on sale of asset and associated costs of sale incurred).

The total reserves at the year-end stands at £721,985 (2019/20: £634,710).

Specific changes in fixed assets
Hammer building, which is used for Sunday worship and other group meetings, was revalued for insurance purposes on 29th January 2020 with a rebuild Insurance advice/valuation of £950,000. The value of £200,000 reflected in the financial statements represents the deemed cost as calculated by an independent surveyors' report dated 2016.

To facilitate live streaming of services it was necessary to purchase additional equipment and licences, the approximate cost of which was £8,000. In addition, a new sound mixing desk and keyboard for use in worship were required. Details are contained in the fixed asset register and/or the asset inventory.

With the move to remote working additional technical equipment was purchased, including laptops for 4 members of staff, these are itemised in the asset inventory.

FUTURE PLANS

Vineyard
From early 2020 the church started to consider becoming affiliated with the Vineyard UK network of churches. This has been discussed with the leadership Team, trustees and the wider leadership team in consultation with the whole church family. (In accordance with our governing structure). This process has been delayed as a result of Covid 19 but the consultation process will continue and it is anticipated that a decision will be made in 2021.

Post balance sheet event
On the 31st August 2021 a special resolution was passed to change the name of the charity from Three Counties Church to 3 Counties Vineyard. Companies House issued the company name change certificate on 11th October 2021 and the records have now been updated at Companies House and the Charity Commission.

National Lottery Funding
The operations manager was advised in April 2021 that an application for National Lottery Funding for the Wave to purchase new equipment to assist with its gardening activities was approved. This grant is for £2480 and will be used within the 2021/2022 financial year.

Administration offices
Following completion of the sale of the Kings Road property in 2019 the Church was able to secure a 3 year lease of part of the building at Haslemere Locality Office from 4th September 2019 to enable relocation of their administration offices. There will need to be a review of the office requirements before the expiry of the lease on 3rd September 2022.

Approved by the Board of Trustees on the 20th / September 2021 and signed on their behalf.

Sign Name:

P J Taylor.

Philip Taylor
Chairman of Board of Trustees

D Wright

David Wright
Leader, Church Leadership Team

3 Counties Vineyard (formerly known as Three Counties Church): The report of the Trustees (Directors of the charitable company) for the year ended 31 March 2021

Statement of Trustee 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 :-

a) Select suitable accounting policies and then apply them consistently;

b) Make judgements and estimates that are reasonable and prudent; and

c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

d) 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 also 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.

Approved by the Board of Trustees on the 20th September / 2021 and signed on their behalf.

Sign Name:

P J Taylor

Philip Taylor
Chairman of the Board of Trustees

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOME						
Donations & Legacies	2a	196,394	19,032	6,137	221,563	210,307
Investment Income	2b	-	7,284	-	7,284	1,119
Charitable Activities	2c	776	-	-	776	13,651
Other Income	2d	57	67,266	-	67,323	159,250
TOTAL INCOME		**197,227**	**93,582**	**6,137**	**296,946**	**384,327**
EXPENDITURE						
Cost of Charitable Activities	3a	176,166	25,922	5,873	207,961	304,100
Governance Costs	3b	1,710	-	-	1,710	1,711
TOTAL EXPENDITURE		**177,876**	**25,922**	**5,873**	**209,671**	**305,811**
NET INCOME/(EXPENDITURE)		**19,351**	**67,660**	**264**	**87,275**	**78,516**
Transfers Between Funds		(13,378)	14,386	(1,008)	-	-
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Total Funds Brought Forward		286,181	346,189	2,340	634,710	556,194
TOTAL FUNDS CARRIED FORWARD		**292,154**	**428,235**	**1,596**	**721,985**	**634,710**

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 22 form part of these financial statements.

3 COUNTIES VINEYARD

(FORMERLY KNOWN AS THREE COUNTIES CHURCH)

(Company Limited by Guarantee)

BALANCE SHEET
AS AT 31ST MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 31-Mar-21** £	**Total 31-Mar-20** £
Fixed Assets						
Tangible Assets	5	201,605	4,601	-	206,206	202,140
Investments	6	-	364,726	-	364,726	292,951
		201,605	**369,327**	**-**	**570,932**	**495,091**
Current Assets						
Cash at Bank and in Hand	7	78,242	57,130	1,596	136,968	127,382
Debtors & Prepayments	8	16,283	1,778	-	18,061	16,027
Total Current Assets		**94,525**	**58,908**	**1,596**	**155,029**	**143,409**
Creditors: amounts falling due within one year	9	3,976	-	-	3,976	3,790
NET CURRENT ASSETS		90,549	58,908	1,596	151,053	139,619
TOTAL ASSETS less current liabilities		**292,154**	**428,235**	**1,596**	**721,985**	**634,710**
Creditors: amounts falling due in more than one year	10	-	-	-	-	-
NET ASSETS		**292,154**	**428,235**	**1,596**	**721,985**	**634,710**
Funds of the Charity:						
General Funds		292,154	-	-	292,154	286,181
Designated Funds	11	-	428,235	-	428,235	346,189
Restricted Funds	12	-		1,596	1,596	2,340
TOTAL FUNDS		**292,154**	**428,235**	**1,596**	**721,985**	**634,710**

Directors' Responsibilities:

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

The Directors 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 23.

The Directors 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 Directors on the 20th September 2021

Signed on their behalf by P Taylor
Chair of Trustees

P J Taylor

Printed Name: Mr P Taylor

Signed on their behalf by D Wright
Church Leadership Team Leader

D Wright

Printed Name: Mr D Wright

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement
The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to previous accounts
There have been no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1. ACCOUNTING POLICIES (Continued)

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

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.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets
Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

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

Building Improvements	25%
Furniture & Fittings	25%
General Equipment	25%

2. INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations & Legacies						
Regular Gifts		141,810	-	-	141,810	132,223
Gifts & Donations	**11,12**	24,270	19,032	6,137	49,439	49,030
Gift Aid Tax Recovered		30,314	-	-	30,314	29,054
		196,394	**19,032**	**6,137**	**221,563**	**210,307**
b) Investment Income						
Bank Interest	**11**	-	97	-	97	456
Dividends	**11**	-	7,187	-	7,187	663
		-	**7,284**	**-**	**7,284**	**1,119**
c) Charitable Activities						
Activities & Events		776	-	-	776	10,145
Playtime Income		-	-	-	-	3,506
		776	**-**	**-**	**776**	**13,651**
d) Other Income						
Development Fund:						
Gain on investments	**11**	-	67,266	-	67,266	-
Gain on sale of asset	**20**	-	-	-	-	159,250
Training and Conferences Income		57	-	-	57	-
		57	**67,266**	**-**	**67,323**	**159,250**

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Cost of Charitable Activities						
Activities & Events		762	-	-	762	6,280
Bank Charges		12	-	-	12	12
Catering Costs		767	-	-	767	2,254
Children's Costs		1,689	-	-	1,689	1,732
Church Life Expenses		1,643	-	-	1,643	546
Cleaning Costs		7,738	-	-	7,738	6,825
Communication Costs		108	-	-	108	716
Community Outreach		50	-	-	50	294
Conference Costs		1,941	-	-	1,941	1,729
Debt Advice Costs	11	-	13,071	-	13,071	11,025
Depreciation Expenses		1,903	-	-	1,903	714
Development Fund:						
Investment Management Fees	11	-	2,678	-	2,678	5,979
Legal and Professional Fees		-	-	-	-	18,828
Loss on investments		-	-	-	-	51,733
DNA Costs		-	-	-	-	698
Equipment Costs	5	9,084	2,134	-	11,218	969
Gifts & Donations	11,12	11,380	8,039	5,861	25,280	38,294
Healing Hours		-	-	-	-	100
Insurance Costs		-	-	-	-	3,269
IT Support Costs		696	-	-	696	944
Lava Costs		703	-	-	703	1,733
License & Subscriptions		3,894	-	-	3,894	1,680
Ministry Expenses		1,655	-	-	1,655	-
Playtime Expenses	12	49	-	12	61	2,294
Premises Hire		3,928	-	-	3,928	6,788
Printing, Postage & Stationery		1,223	-	-	1,223	2,852
Repairs & Maintenance		5,301	-	-	5,301	4,334
Staff Costs	15	111,343	-	-	111,343	115,843
Staff Costs (under accrual)		-	-	-	-	1,380
Sundry Expenses		2,561	-	-	2,561	4,157
Tear Fund		840	-	-	840	840
Utility Costs		5,133	-	-	5,133	4,997
Visitors Expenses		1,186	-	-	1,186	876
Youth Expenses		577	-	-	577	3,385
		176,166	**25,922**	**5,873**	**207,961**	**304,100**
b) Governance Costs						
Legal & Professional Fees		150	-	-	150	271
Independent Examiner's Fee	9	1,560	-	-	1,560	1,440
		1,710	**-**	**-**	**1,710**	**1,711**

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2020/21 £	2019/20 £
Fees paid to the Independent Examiners - Independent Examination	1,560	1,440
Fees paid to the Independent Examiners - Other professional fees	150	271

5. TANGIBLE FIXED ASSETS

		General Fund Land & Buildings Hammer Title No: WSX237251 £	General Fund Building Improvement £	General Fund Furniture & fittings £	General Fund Equipment Costs £	Designated Fund Equipment Costs £	**Total 31-Mar-21** £
Cost/Valuation	01-Apr-20	200,000	175,958	15,295	27,214	-	418,467
Additions		-	-	-	-	5,969	5,969
Cost at	31-Mar-21	200,000	175,958	15,295	27,214	5,969	424,436
Depreciation	01-Apr-20	-	174,435	15,295	26,597	-	216,327
Charge		-	380	-	154	1,369	1,903
Depreciation at	31-Mar-21	-	174,815	15,295	26,751	1,369	218,230
Net Book Value	31-Mar-21	200,000	1,143	-	464	4,601	206,206
Net Book Value	31-Mar-20	200,000	1,523	-	618	-	202,140

A surveyor was contracted to provide a draft valuation report for the Hammer site in 2016. Although there was limited property sale data for this type of property, the report suggested a base valuation in its current condition of £200,000. The rebuild insurance advice for the property provided on 29th January 2020 was £950,000.

In this financial year the Trustees agreed that £11,218 expenditure on equipment, fixtures and fittings that fell below the individual capitalisation threshold of £1,500 would be wholly written off in this financial period.

No other departures from the accounting policies were made.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2021 : None
31st March 2020 : None

6. INVESTMENTS

	Cash or cash equivalents: Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-21** £
Carrying (fair) value at beginning of period	-	292,951	-	**292,951**
Add: additions to investments during period	-	-	-	**-**
Less: disposals at carrying value	-		-	**-**
Add/(deduct): transfer in/(out) in the period	-	4,509	-	**4,509**
Add/(deduct): net gain/(loss) on revaluation	-	67,266	-	**67,266**
Carrying (fair) value at end of year	-	364,726	-	**364,726**

As at 31st March 2021 the charity held the following in its investment portfolio:

Units No.	Units Cost. £	Total Cost £	Fund name	Market value £
62,896.61	1.962	123,403	BMO MM Lifestyle	123,403
70,720.62	1.642	116,123	ISFL Sinfonia	116,123
109,569.29	1.098	120,263	Cornelian Managed D	120,263
		4,936	Cash	4,936
		364,726		364,726

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-21** £	**Total 31-Mar-20** £
Current Account	45,597	27,440	1,596	74,633	65,673
CCLA/COIF Account	31,284	-	-	31,284	31,201
3CMA Account	-	4,396	-	4,396	3,867
Deposit Accounts	-	25,294	-	25,294	25,280
Cash In Hand	1,361	-	-	1,361	1,361
	78,242	**57,130**	**1,596**	**136,968**	**127,382**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-21** £	**Total 31-Mar-20** £
Gift Aid Tax Recoverable	16,283	-	-	16,283	16,027
Loans	-	1,778	-	1,778	-
	16,283	**1,778**	**-**	**18,061**	**16,027**

9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-21** £	**Total 31-Mar-20** £
HMRC PAYE and NI	2,416	-	-	2,416	2,350
Independent Examiner's Fee	1,560	-	-	1,560	1,440
	3,976	**-**	**-**	**3,976**	**3,790**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term labilities during this or the previous financial period.

11. DESIGNATED FUNDS

CURRENT YEAR

	Total 01-Apr-20	Income	Income (Gain on Investments)	Expenditure	Expenditure (Purchase of Fixed Assets)	Transfers	Total 31-Mar-21
	£	£	£	£	£	£	£
Development Fund	340,987	7,284	67,266	6,285	5,969	(5,000)	404,252
Dorcas Fund	40	9,044	-	5,497	-	6,000	9,587
3CMA Debt Advice	4,094	9,988	-	13,071	-	3,385	4,396
Refurbishment Fund	1,068	-	-	1,069	-	1	-
Legal Reserve Fund	-	-	-	-	-	10,000	10,000
TOTAL	**346,189**	**26,316**	**67,266**	**25,922**	**5,969**	**14,386**	**428,235**

2020/21 Fund Transfers

The fund transfers represent:

Development Fund	(5,000)	transfer to designated Legal Reserve Fund
Dorcas Fund	6,000	£6,000 transfer from general fund re: monthly support
3CMA Debt Advice	3,060	£3,060 transfer from general fund for monthly support, plus £324.92 transfer from general fund to cover shortfall in expenditure.
Legal Reserve Fund	10,000	transfer £5,000 from designated Development Fund (see above) £5,000 from general fun

PRIOR YEAR

	Total 01-Apr-19	Income	Income (Gain on sale of asset)	Expenditure	Expenditure (Loss on Investments)	Transfers	Total 31-Mar-20
	£	£	£	£	£	£	£
Development Fund	28,336	1119	159,250	30,985	51,733	235,000	340,987
Dorcas Fund	(307)	380	-	5,415	-	5,382	40
3CMA Debt Advice	7,441	3,598	-	11,025	-	4,080	4,094
Refurbishment Fund	8,993	-		7,925	-	-	1,068
TOTAL	**44,463**	**5,097**	**159,250**	**55,350**	**51,733**	**244,462**	**346,189**

2019/20 Fund Transfers

The fund transfers represent:

Development Fund	235,000	transfer from general fund for property sale
Dorcas Fund	5,382	£5,000 transfer from general fund re: monthly support/£382 transfer from designated gifts (Refresh offering).
3CMA Debt Advice	4,080	transfer from general fund for monthly support

The Development Fund was established by the Leadership team to support future developments in the church - either buildings or personnel.

The Dorcas Fund was set up to provide support for various charitable activities. The amounts transferred from the general fund are set at 5% of the charity's regular gifts and offerings.

3CMA Debt Advice – 3CC has been running 3CMA debt advice for several years. We have now moved the office out of the church and so are looking for external funding for some of its costs. The fund was set up to clearly identify all 3CMA costs and income and be available to support funding applications. Prior to 2014, 3CMA was a part of Frontline Debt Management. Since 2014, Frontline divided all branches into Members and Partners and 3CMA became a Partner branch sponsored by 3CC.

Refurbishment Fund – A special gift fund, with gifts from church attendees, to enhance and update the décor and facilities in our church home (the Hammer building). This fund was specific for that purpose and was closed in financial year ended 31st March 2021.

The Legal Reserve Fund was established by the Trustees specifically for potential legal costs.

11. DESIGNATED FUNDS (continued)

The Designated funds are wholly represented by:

	31-Mar-21 £
Fixed Assets	4,601
Investments	364,726
Cash at bank and in hand	57,130
	426,457

12. RESTRICTED FUNDS

CURRENT YEAR

	Total 01-Apr-20 £	Income £	Expenditure £	Transfers £	Total 31-Mar-21 £
Designated Gifts	1,396	6,137	5,861	(76)	1,596
Playtime	944	-	12	(932)	-
TOTAL	**2,340**	**6,137**	**5,873**	**(1,008)**	**1,596**

Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	(76)	for schools work
Playtime	(932)	transfer from general fund for playtime fees less cleaning and facilities overheads

PRIOR YEAR

	Total 01-Apr-19 £	Income £	Expenditure £	Transfers £	Total 31-Mar-20 £
Designated Gifts	785	8,764	7,253	(900)	1,396
Playtime	-	2,517	1,637	64	944
TOTAL	**785**	**11,281**	**8,890**	**(836)**	**2,340**

2019/20 Fund Transfers

The fund transfers represent:

	£	
Designated Gifts	(900)	£382 transfer to Dorcas fund for Refresh offering, plus £518 gifts previously within general funds
Playtime	64	transfer from general fund for playtime fees less cleaning and facilities costs

The Designated Gifts Fund was established to receive various specific offers of support from members of the church and are applied as grants in accordance with the members wishes.

Playtime is a weekly parent and toddlers group with 100+ attending where parents pay a £2 donation.

The Restricted funds are wholly represented by:

	31-Mar-21 £
Cash at bank and in hand	1,569
	1,569

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-21 £**	**Total 31-Mar-20 £**
Fixed Assets (Tangible Assets)	201,605	4,601	-	206,206	202,140
Fixed Assets (Investments)	-	364,726	-	364,726	292,951
Net Current Assets	90,549	58,908	1,596	151,053	139,619
Long Term Liabilities	-	-	-	-	-
	292,154	**428,235**	**1,596**	**721,985**	**634,710**

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07490294) and is a Charity registered with the Charity Commission (1140214) and does not have a Share capital and has no income subject to Corporation Tax.

	2020/21 £	**2019/20 £**
Surplus / Deficit for the financial year	87,275	78,516
Other Recognised Gains	-	-
	87,275	**78,516**
Balance Brought Forward	634,710	556,194
Closing Funds at 31st March 2021/2020	**721,985**	**634,710**

15. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages and Salaries	105,371	108,185
Employer's National Insurance Costs	3,163	4,672
Employer's Pension Contributions	2,809	2,986
	111,343	**115,843**

The Charity operates a PAYE Scheme to pay all employed members of Staff.

The 2020/21 Employers NI figure includes the full £4,000 (2019/20: £3,000) employment allowance claimed.

Average number of employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	3	4
	3	**4**

No employees received emoluments in excess of £60,000 (2019/20:None)

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The employer contributions in 2020/21 amounted to £2,809 (2019/20: £2,986).

The key management personnel of the charity comprise the Trustee/Directors and the Church Leadership Team. One Trustee/Director is remunerated for their role as Operations Manager. Two members of the Church Leadership Team are remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £49,287 (2019/20: £71,459).

16. DIRECTORS AND OTHER RELATED PARTIES

As disclosed above in note 15, one Trustee/Director received remuneration for their role as Operations Manager.

Name of trustee	Legal authority	Amounts paid or benefit value			
		Remuneration (incl employer NI)	Pension	2020/21 TOTAL	2019/20 TOTAL
		£	£	£	£
M Brown	Governing document	19,770	584	20,354	26,141
		19,770	584	20,354	26,141

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

17. 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.

18. 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.

19. 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 Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

20. SALE OF PROPERTY

The Directors of 3 Counties Vineyard (formerly known as Three Counties Church) sought guidance and advice regarding the valuation and sale of Land & Buildings at Kings Road, Haslemere, Surrey, GU27 2QA. On the 20th June 2019 the sale of Land & Buildings at Kings Road, Haslemere, Surrey, GU27 2QA was completed and the Charity disposed of the Land & Buildings for £394,250. After deducting Legal & Professional Fees relating to the valuation and sale of the Land & Buildings the Charity received £375,423 net sale proceeds.

The gain on sale reported in the financial statements for the financial year end 31st March 2020 was as follows:

	£
Sale proceeds	394,250
Net book value	(235,000)
Gain on sale	159,250

21. POST BALANCE SHEET EVENTS

On the 31st August 2021 a special resolution was passed to change the name of the charity from Three Counties Church to 3 Counties Vineyard. Companies House issued the company name change certificate on 11th October 2021 and the records have now been updated at Companies House and the Charity Commission.

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.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no other 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 JIrvinesmith FCIE

Date: 1st October 2021

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