

# Balham Vineyard Church

operating as Vineyard 61 Church

Report and Accounts  
Year ended 31 March 2023

Stewardship   
*Active generosity*

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**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**CHARITY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>Trustees</b>	Tim Bower (chair) Dianne Bateman (resigned 16 May 2022) Steve Bateman Hamish Dudgeon Akshay John Gillian Lazonby Joanna Stone
<b>Key Staff</b>	Steve and Vivien Bateman (lead pastors)
<b>Governing Document</b>	Constitution dated 12 March 2015
<b>Charity Registration Number</b>	1162655
<b>Principal Address</b>	West Side Church Melody Road London SW18 2QQ
<b>Independent Examiner</b>	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	The Co-Operative Bank CAF Bank

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# **BALHAM VINEYARD CHURCH (OPERATING AS VINEYARD 61 CHURCH)**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report and financial statements for the year ended 31 March 2023.

## **Background and Introduction**

Vineyard 61 Church (formally known as Balham Vineyard Church) was started in the summer of 2015. Steve and Viv Bateman, the church's Lead Pastors, were commissioned and planted from South West London Vineyard together with a group of 10 adults and children. In the summer of 2018, the church changed its operating name to Vineyard 61 Church (V61) to reflect its aim and mission as a multisite church in London. In January 2019 they launched their second site in Battersea. During Covid-19, their mission remained, but their online services and emergency compassion fund and ministries were created. Despite moving all their activities online due to the pandemic and then consolidating and strengthening our ministries after government lockdowns, we have continued to have a healthy compassion ministry and engagement from their members. In March 2022 a third site was launched in Wandsworth as we adopted West Side Church, the legal adoption is due to be completed in January 2024. We have been building and growing the in person community presence, as well as continuing to meet the needs of the community across South London and beyond.

## **Objectives and Activities**

The main object of the charity is the advancement of the Christian faith for the public benefit in accordance with the Statement of Faith in such parts of the United Kingdom and the world through:

1. The organisation and provision of Christian worship;
2. The provision of such facilities and services as are appropriate for the Church, to enable it to fulfil its mission to the members of the Church, visitors to the Church and the local community and the wider community;
3. The provision of facilities for Christian training and service;
4. The support and provision of Christian evangelism and outreach;
5. The provision of assistance to the wider Christian church in its ministries.

During the pandemic we consolidated our purpose, vision and values and have begun assimilating this across our community, internally and externally. These objectives are set to reflect our faith and community aims.

## **Our Purpose**

God is in the transformation business and we get to join in!

## **Our Vision**

We are people carrying the mandate of Isaiah 61, where the Spirit of God is upon us to bring transformation. We want to see multiple thriving sites across London with Worship, Formation and Mission at their core.

## **Our Core Values**

Authenticity, Expectancy, Honour, Generosity and Fun

The above charitable objectives and values fall under 3 broad primary objectives, listed below. The following details the strategy the church has used to meet these primary 3 objectives:

**Objective 1. Upward - Help people find and follow Jesus, be empowered by the Holy Spirit, connect and worship God together and advance the Kingdom of God.**

V61 welcomes those of all or no faiths from every background who wish to visit for a service, and/or join a group, activity or community project, and we continue to see people join us who have had little or no previous interaction with church.

During the pandemic and various government lockdowns some members including members of staff and key leaders (approx 125-150) left London permanently. During 22/23 we continued to increase our regular services, groups, ministries and events welcoming newcomers, members and visitors in person.

Our vision has always been to launch smaller communities across this part of London. During the previous financial year we were approached by an independent evangelical church in Wandsworth (West Side Church) exploring adopting their community under our leadership. This was a nine month process of meeting with their core leaders, discussing our values, theology and ministry ethos in order to prepare the church community for adoption and becoming a site of V61. In March 2022 we formally adopted West Side church as our third site and commissioned Kelsey Thornton as their new site pastor. This has been a varied and complex journey. West Side has a rich history and legacy of community mission, and many members of the church were baptised and married at West Side, and have been part of the church for decades. They have much to offer us in being a community in the city over a long haul. We are delighted that a number of V61 members have joined this new site and are excited for the ongoing mission in this part of Wandsworth.

At the same time as commissioning a new site, we introduced new site pastors for Balham (Mike and Julia Day) and Battersea (Chris McCullagh) and their leadership, pastoral care and development of each site has been key in us achieving our vision.

**Our Gathered Environments**

At present V61 does not own any buildings or premises to hold their services and activities. Not owning our own building gives us the opportunity to partner with local churches and community spaces utilising their premises at times when otherwise it may remain empty. The rent charged goes towards supporting their educational and charitable objectives and we hope is a blessing to them as, in their own way, they seek to be a blessing to the local community. We are in the process of legally and financially adopting West Side Church charity and its assets, which includes a house in Wandsworth and a long term lease of the West Side building with Church Growth Trust.

V61 has continued its partnership agreement with the United Reformed Church (URC) which enables us to use the URC church building on Rowfant Road for our Sunday gatherings (in person and online during the pandemic), evening groups and Compassion Ministries, Mercy Street collection, our School of Kingdom Ministry and other leaders' gatherings.

During the course of 22/23, a number of different types of Sunday services across both sites were held including Family Services, guest speakers invited, a range of subjects covered, and church calendar events observed. Not only did we see new people coming towards the church as a result of our 3 services across our 3 sites, but we have continued to see new leaders emerge, as they have taken on new responsibilities in leading services, preaching, worship, and serving.

We have continued to hold our All Together church gatherings where we have all 3 sites together, commissioned our new 'West Side' site and new site pastors at Balham, Battersea and West Side.. We were fortunate to be able to hire a newly built large secondary school hall in Clapham Junction for these services and our Christmas Carol service.

V61's lease with Wandsworth Borough Council also continued for a building on Larch Close which the church named 'ReStore'. V61 uses this space for community activities, small groups and worship team meetings, and encourages members of the community to use it as a House of Prayer. We reopened this space at the end of 2021 as it was closed from March 2020 due to the pandemic.

Across the three sites during the 2022/23 reporting year:

- Consolidated the House of Prayer by offering themed prayer nights, ran prayer courses and worship nights. Over 150 different individuals have come into the HoP since launch, with at least 5000 hours of prayer spent there.
- 160+ people serving on one of our many teams
- Seen another slight increase in children and young people attending on Sundays
- 40+ people and multiple different band leaders, leading worship across our 3 sites
- Launched our weekly 'Hub' project in Balham
- Continued our weekly Toddler and Baby group
- Continued our weekly stretching group
- Continued our 'knitters and stitchers' group
- Hosted various leaders gatherings
- Developed partnerships with local charities who use the West Side building
- Baptised over 12 people at West Side hall's baptistry
- Had over 25 different people preaching and teaching across our sites
- Organised picnics, lunches and newcomers' lunches after services
- Christmas services were full

## **Objective 2. Build up the faith of Christian believers so that they are equipped, disciplined and formed into being like Christ.**

The church welcomes families with children and young people, and we run programmes for both groups. During the morning service, children and young people meet in their own age groups through Kids Church (for children aged between 2 and 10) and V61 Youth programmes (aged 11 upwards). We provide safe and creative environments for children and young people to encounter Jesus for themselves, to learn about the Bible, to pray for one another and to develop good friendships. All of our team are Disclosure and Barring Service (DBS) checked and receive regular safeguarding training.

We had c160+ people serving on teams across these three Sunday services. People are also encouraged to join one of our many small groups that meet mid-week, usually in someone's home over a meal, allowing time for fun, chat, worship, learning and praying together and serving their local community together. Bursaries are made available to individuals or groups of people who cannot afford to pay full fees for courses and activities.

Just over half of our members attended one of these small groups during the 2022/23 reporting year:

- 18 Life Groups
- 35+ people attending our School of Kingdom Ministry Course
- 3 Compassion groups (HUB, Mercy Street, Healing on the Streets)
- 3 Social/Sports Groups

Other Courses and activities that ran throughout the year include:

- Sozo prayer ministry ● pastoral care work providing practical support, prayer and encouragement to those in need ● worship training ● worship nights ● Vineyard 'HUB' Training ● newcomers lunches and drinks ● socials
- Vineyard Leaders Gathering ● David's Tent worship event ● Vineyard National Worship and Song Writing Summit ● Leadership Training evenings

**Objective 3. Show compassion for the community, especially the poor and vulnerable, through pastoral care, missionary and outreach work.**

During 2021/22 period all of our compassion ministries were affected by the various lockdowns and restrictions of public activities. We had to pause, close and adapt our projects and were delighted with the impact of the various projects we were able to do during this financial year.

1. Our HUB project is a dream created during lockdown. It's V61's community space in Balham. For many of us the last few years have been very isolating, and we've all been looking forward to opportunities for connection. That's exactly what the Hub is all about! It's a place to gather, to connect, and to belong. Everyone's welcome to come and see what it's all about!

We're open from 11am-2pm every Monday and we do activities like bingo, arts and crafts, puzzles and games. There's also good coffee, computers available if you need to job search, and plenty of time and space to chat and make friends. The dream for the Hub is that there would be no division between 'volunteers' and 'users'. We want it to be a gathering place where people come and connect into community, whether you're retired, a new mum, you live alone, you're zoomed out from work, or you'd just like a friend to eat your lunch with. Everyone's welcome. We love the Hub and are excited for how God is using it to build community in Balham.

2. At the beginning of the pandemic we created an **emergency compassion fund (ECF)** for people in and around our community to apply for. We raised restricted income from members of our community in order to give away to people who would suffer financially during the Covid19 crisis and beyond as we enter a Cost of Living crisis. We understand that people from all walks and stages of life have needs, and we have developed an emergency compassion policy to provide a clear and consistent response to requests to the ECF from those within our V61 community and from our local community. V61 offers ECF to individuals for the following life needs: Rent/Mortgage, utilities, transportation, food, clothing, medical supplies, essential household items and other emergency provisions. Assistance is limited and may include referrals to other national and local community assistance programs who may be better able to provide support for an individual request.

During this financial year we were able to positively respond to 53 ECF requests from people and provided £12,834 of financial assistance.

3. Our **Mercy Street** project reaches out to people experiencing homelessness. Our volunteers go out on streets and we practise "direct action". This means we do what we can materially and spiritually at that point in time to alleviate their suffering. We currently serve people in Clapham Junction, Battersea, Balham, and Croydon, and want to do more in these areas over time. Around 15-20 volunteers have taken part in our regular Mercy Street outings. We have had direct contact with over 110+ people. This is a figure derived from what is captured in our Contact Reports. The actual figure will be higher, estimated at about 200 people. In 2022/23, we gave out about 18 sleeping bags, 4 tents, 160 pairs of socks, 64 sets of thermal underwear, 32 jackets and 48 hats. Again, this is a conservative estimate. In addition, we have given out a large amount of food and drink, wet wipes, gloves, scarves and so much more.
4. We continued our initiative called Bike Hub, through which the church takes second-hand bikes and stores them so they can be repaired and fixed up. These are then donated to refugees and asylum seekers in London to help lower their transport costs. During this financial year we have collected over 105 bikes, all of these were collected during our Sunday gatherings from members of the public and ready for collection by 'The Bike Project' whom we partner with.
5. We re-launched our Healing on the Streets (HOTS) initiative early in 2023. This evangelistic ministry is a simple, but beautiful way, to reach out to the lost and hurting on the streets. Most people in London will never have an opportunity to encounter Jesus. HOTS enables members of V61 to connect with their community, powerfully expressing God's love on the high street, whatever the weather.

We simply invite people to sit on chairs so we can pray for them. The HOTS model is simple yet profound, gentle yet powerful, full of God's presence and brimming over with love. We create a thin place on the streets where heaven and earth meet, and people can encounter Jesus. It is marked by a true sense of peace. Amongst the hustle and bustle of busy shoppers, walks the Prince of Peace. The kingdom comes, stillness falls; passers-by begin to slow and stop, as the deepening presence of God draws their hearts. Over time we build relationships, creating stepping stones for people to come to Jesus, and be healed along the way.

6. We continued West Side Church's legacy of community outreach and the various initiatives include:
  - 6.1. **Friday night Youth Club** - A group for Years 7-11 (12-16 year olds) which runs on Fridays during term time (7.30pm - 8.30pm) with young people from any background or faith welcome. We provide food and soft drinks, games, music and a safe social place. Each week we tackle different topics and issues using the Bible as a foundation. This is a relaxed and friendly time together to catch up on the week. Supported by 8 volunteers, we have seen over 40 different young people attend these nights.
  - 6.2. **Baby and Toddler Group** - A Tuesday morning group that runs during school term time and is open for parents and guardians to come along with their baby or toddler! We have plenty of toys and enjoyable activities for little ones to get involved with plus tea and coffee for the adults. This is a great place to meet others and allow little ones to play!
  - 6.3. **Knitters and Stitchers** - Beginners, experts and everyone in between are welcome to join West Side Knitters and Stitchers on a Tuesday evening from 7:30-9pm. There is plenty of wool, needles and patterns provided so no need to bring anything with you. There is always plenty of tea or coffee and an opportunity to chat and share whilst you create!
  - 6.4. **Women's Stretching group** - A weekly reflective, slow morning of stretching and devotion led by members of our West Side site. In each class, we take time to slow down from the tasks and routines of life to get present to the Lord and ourselves. Each class consists of gentle stretching and a devotional prayer.

- 6.5. Prison Ministry** - Volunteers support various ministries in Wandsworth and Brixton prison including Prison Alpha and Prison Fellowship.

## Our plans for the year ahead

The current cost of living crisis has impacted our income. Our projected income for this year is not being met. However, the Trustees and Leadership have put in place cost savings and continue to regularly meet to discuss the church finances. We have a healthy reserve pot to mitigate a loss of income this financial year and are implementing ways of bringing in income through grants as well as some growth strategies.

**During the next financial year through to 31 March 2024 we were keen to press on with implementing the vision we believe the Lord has given to the church.**

A focus for the year, as it will be every year, will be to increase the number of new people we see meeting Jesus through our activities, projects and Sunday gatherings.

We will continue to be Jesus' hands and feet to our neighbours and communities. Ultimately we will judge our success in this through attendance and baptism numbers, although we are conscious that individual stories are hugely valuable. It is people meeting Jesus, rather than growth in our particular part of Jesus' church, that is the most important value we hold.

## Reporting Public Benefit

When planning our activities for the year, the Trustees and leadership of the church have applied the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. V61 has identified the following broad objectives to enable ordinary people to live out their faith as part of our local community:

1. Help people find and follow Jesus, be empowered by the Holy Spirit, connect and worship God together and advance the Kingdom of God;
2. Build up the faith of Christian believers so that they are equipped and released to go and join God in His transformation business in South London and beyond
3. Show compassion for the community, especially the poor and vulnerable, through pastoral care, missionary and outreach work.

Each year the Trustees review V61's objectives and activities to ensure they continue to reflect the church's aims. The detailed information in the 'Objectives and Activities' section of the report explains what activities the church undertakes and how these activities further the charity's purposes for the public benefit. In particular, the annual report also addresses the two key principles by which we will assess public benefit:

1. There must be an identifiable benefit or benefits – the Trustees explain the value, to those who worship at the church and to the wider community, of the charity's work
2. Benefit must be to the public, or a section of the public – the Trustees explain how the church is made available to Christians and non-Christians who are interested in the faith, that Christianity is communicated to non-Christians through its work, and that any member of the wider community of V61 can benefit from the charity's compassion activities.



## Structure, governance and management

Balham Vineyard Church is governed by its Constitution dated 12 March 2015 and was created as a Charitable Incorporated Organisation (“the CIO”) registered with the Charity Commission in July 2015 under number 1162655.

Our operating name change to Vineyard 61 Church has meant various affiliations, governing documents and materials have all needed to change. We continue to be registered with the Charity Commission as ‘Balham Vineyard Church’ with a working name of ‘Vineyard 61 Church’.

The church is also affiliated to Vineyard Churches UK and Ireland, a wider network of some +120 churches across the country. Each year, V61 grants a proportion of its income to the work of Vineyard Churches UK and Ireland in the establishing of new churches and missions work abroad. The church is also a member of the Evangelical Alliance.

### Organisational structure

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for serving as trustees. The Trustees meet together as a body quarterly and are responsible for all decisions taken in relation to running the church and the activities provided by the charity. The day-to-day management of the church and activities are undertaken by the Lead Pastors. Apart from the first charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the church Trustees.

### Statement of Responsibilities

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

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements ongoing basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Internal Controls

As part of their continuing responsibility the Trustees have endeavoured to ensure that reasonable internal control procedures are in place as appropriate for the development of the church. They include:

- Annual budgets are approved by the Trustees and reviewed on a regular basis
- Management information reports issued on a quarterly basis, including income and expenses and monitoring of reserves
- Periodic review of risk register and associated action log
- Regular Senior Pastor and staff reviews

## Risk Management and Compliance

Throughout the year the staff team continued to maintain a centralised register of the risks the charity faces, which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to mitigate and manage the major risks to the charity. The full risk register and action log was reviewed periodically by the Trustees.

The risks listed in the risk register include those which focus on governance, leadership, financial, operational and external risks. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In addition to the ongoing risks that are on the register from year to year such as those relating to ensuring adequate insurance cover, safeguarding of children and young people and the impact of a decline in donations, specific risks managed during the year included:

- Ongoing lease agreements with the URC and York Gardens (our Balham and Battersea sites)
- Potential loss of the use of the URC building and York Gardens, leading to a lack of venue for church gatherings, groups and the HUB.
- Expanding the staff team to support both the Lead Pastors and the expansion of the church
- Continued GDPR compliance
- Ensuring our various safeguarding, DBS checks and recruitment processes for volunteers and paid staff match good practice and standards
- Risk on financial operation - risk of expenses continuing to exceed income with Trustees and Leadership to address shortfall with action plan in 23/24 financial year

On-going monitoring was carried out during the year with regard to the compliance requirements of the church in the key areas of the risk register.

## Administrative Operations

### Staffing

Steve and Viv Bateman lead V61, with a focus on setting the vision and direction of the overall ministry of the church, leading the vision and culture of our Gathered Environments, as well as the day-to-day running of the church and overseeing the development of the ministry of the church by working alongside and through volunteers. They are also responsible for overseeing the development of the ministry of the church by working alongside and through the leadership staff, administrative staff and lay leaders. They both work full-time for V61. Steve also acted as a Trustee for the board of Trustees.

Steve and Viv continued their role as Vineyard Area Leaders within the London region, overseen by Andy and Bethan Chapman, senior leaders of Riverside Vineyard, Feltham. They oversee a number of new and existing church plants, providing support and integration with the Vineyard alliance of churches in UK&I. Viv and Steve have access to spiritual direction, coaching and counselling to help support their role as Lead Pastors.

Steve and Viv continued to be supported by a team of full-time and part-time pastoral and administrative staff members whose roles were to oversee, develop, and provide support to existing and developing areas of ministry.

Due to the expansion of the church, additional support was needed for the Lead Pastors. During the year 2022/2023 we saw consistency in our staff team. During this financial year we hired 3 full-time staff roles and 1 full-time fixed term contract. At the end of the financial year V61 employed 13 people with a FTE of 12.4.

### **Office Space**

We continue to base the church office in our West Side site (and have done so since July 2022). This has worked out as very good stewardship, saving the charity c.£25k in rent and expenses.

### **Volunteers**

Volunteers are an important resource in both our faith and community work. We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is and extend the Kingdom of God into the local area.

We encourage all members of our church to be involved in voluntary activities and to share their skills with others.

- Sunday Teams: Approx. 160+ volunteers are involved from 9am-1pm
- Compassion: Approx. 60 volunteers are involved in our various compassion, community and outreach ministries
- Youth and Adult Midweek Groups: Approximately 70 volunteers lead, host and oversee our small groups.
- Worship Team: Approximately 40 volunteers lead and play worship for our Sunday and midweek gatherings.

### **Trustees**

The Trustees of the church set out below and include two people who attend V61 and three who do not. The length of tenure for the Trustees was agreed as the below unless there are changes in circumstances. The tenure can be extended or resignation given. Reviewing individual Trustees tenure is considered at the first meeting held at the beginning of every calendar year.

The following Trustees have held office during the period from 1 April 2022 to 31 March 2023, and have the below tenure:

- Timothy Bower – (Chairperson from 01 Dec 2021) – 05 April 2023
- Steve Bateman (Lead Pastor) – 05 April 2023
- Dianne Bateman (Secretary) – 05 April 2023 resigned on 16 May 2022
- Joanna Stone – 05 April 2023
- Gillian Lazonby– 01 April 2023
- Hamish Dudgeon - 22 February 2023
- Akshay John - 27 September 2021

Lead Pastor Viv Bateman is not a Trustee but as Lead Pastor attends and contributes to meetings as does Lucy Gibson (Executive Pastor).

The Trustees met formally to discuss business on 4 occasions throughout the 2022/23 financial year:

- 16 May 2022
- 12 September 2022
- 16 January 2023
- 29 March 2023

### **Advisers**

During the year Stewardship Services (UKET) Limited were reappointed as the charity's accountants and one of their employees acts as the charity's Independent Examiner.

## **Financial Review**

The Charity relies on the generous donations of its members as its principal source of income. We believe in the Biblical principle of giving and generosity. We appreciate that members and volunteers give time and resources to support the church and the community. This generosity helps create environments to gather together to worship, provide the church with the finances to run various projects and ministries, and to bring life to Balham, Battersea and the surrounding neighbourhoods.

### **1. Results for the year**

Overall income increased by £68,000 (or 14%), to £552,500 (2022: £484,500). This was mainly due to an increase in donation income from both the congregation at West Side (who were part of us for the whole year) and from our other sites.

Overall, expenditure increased by £161,500 (or 34%), to £636,000 (2022: £474,500). There are number of reasons for this but the most significant was an increase in employment costs, which rose by £111,000 following changes to staffing and increases in rates of pay to help staff cope with increases in the cost of living. We also incurred additional costs in respect of the new West Side site and we spent more on most ministry areas following the easing of pandemic restrictions.

As a result this year we have reported a deficit of £83,500 (2022: a surplus of £10,000) and the charity's net assets fell by this amount to £124,000. Net assets comprised tangible fixed assets of £4,500, cash of £160,000 less other net current liabilities of £40,500, which includes grant obligations totalling £34,500. Cash comprises unrestricted cash of £145,500 and restricted cash of £14,500.

### **2. Investment policy and objectives**

Due to the Covid-19 pandemic and our ongoing strategy to launch new sites and keep our operational reserves was our primary focus, we have decided not to create a long term investment policy, but we keep this under review.

### **3. Operational Reserves**

The Trustees aim to hold free reserves (defined as being unrestricted net current assets) of between three to five months of operating expenditure, which equates to reserves that fall in the range £150,000 to £250,000. This policy for holding reserves has been set so as to help ensure that the charity could continue to operate should income or expenditure vary unexpectedly whilst at the same time helping to ensure that the charity does not hold more reserves than it really needs. At the year-end the charity's free reserves amounted to £105,000. Though this is less than the amount required by the policy, the trustees are satisfied that the charity can continue to operate with this level of reserves for the time being; the trustees note that the charity will shortly be receiving cash in excess of £130,000 from West Side Church Trust when the legal transfer of its assets to the charity takes place. Nonetheless the trustees are aware that the charity must not continue to report large deficits and are taking steps to address this.

#### 4. Grants & Gifts

As disclosed in note 5 'Charitable expenditure' to the financial statements, the church has made a number of grants and gifts, including gifts to Vineyard Churches UK&I, which promotes the planting of new churches and provides support to churches in the Vineyard movement in the UK.

During 2022/23 the charity gave away 12% (2021/22: 11%) of its income in the form of grants and gifts. Gifts and grants were made to support organisations and other churches with aims consistent with our own and out of the Emergency Compassion Fund to help those facing hardship. The charity aims to give away at least 10% of its income every year.

### Plans for Future Periods

**God has given us a vision to launch multiple sites across South London and beyond.**

Despite the long term impact of the Covid-19 pandemic, we believe the Lord is calling us to continue to pray for and invest in leadership development and in our multi-site model and we are aiming to consolidate and strengthen both during 2023/24. The Covid-19 pandemic has highlighted that people are looking for ways to connect into and support their local community. We believe that having multiple smaller sites can meet this need of the community, and we believe we can even more effectively serve our community through our compassion projects.

We have invested in media technology to create our online 'site' during the pandemic and this 'site' will continue. Our members are now far reaching with new people joining us from London and beyond and we also have some members who have moved out of London and become part of our online community.

Prayer underpins everything we do. The church will continue and further develop our focus on local Compassion Ministries and local small groups. We will continue to use the connections built through these opportunities to serve those in our local communities and to invite more and more people along to an event, gathering or group.

V61 is keen to press on with implementing the vision the Lord has given us. We really want to make a difference in our community, and we know that being able to get the message out to people that we are a church where everyone is welcome is a really important part of that. We are excited about what the coming year will bring as the new site in Wandsworth grows. We're excited for opportunities for new groups and compassion ministries to develop in response to this growth and our local community needs.

#### Approval

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

*Tim Bower*

Tim Bower  
Chair of Trustees

Date: 30 January 2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**BALHAM VINEYARD CHURCH**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023 on pages 14 to 25 following, which have been prepared on the basis of the accounting policies set out on pages 17 and 18.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

*Ajay Rajani*

Ajay Rajani FCIE  
Fellow of the Association of Charity Independent Examiners  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 31 January 2024

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	518,790	5,232	524,022	469,059
Charitable activities	4	14,135	-	14,135	15,152
Investments		548	-	548	412
Other income	5	13,845	-	13,845	-
<b>Total income and endowments</b>		<b>547,318</b>	<b>5,232</b>	<b>552,550</b>	<b>484,622</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	622,060	13,837	635,897	474,499
<b>Total expenditure</b>		<b>622,060</b>	<b>13,837</b>	<b>635,897</b>	<b>474,499</b>
<b>Net income/(expenditure)</b>		<b>(74,741)</b>	<b>(8,606)</b>	<b>(83,347)</b>	<b>10,123</b>
<b>Transfers between funds</b>	14	54	(54)	-	-
<b>Net movement in funds</b>		<b>(74,688)</b>	<b>(8,660)</b>	<b>(83,347)</b>	<b>10,123</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		184,316	23,042	207,358	197,235
<b>Total funds carried forward</b>	14	<b>109,629</b>	<b>14,383</b>	<b>124,012</b>	<b>207,358</b>

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

All income and expenditure derive from continuing operations.

The notes on pages 17 to 25 form part of these accounts.

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	9	<u>4,522</u>	<u>-</u>	<u>4,522</u>	<u>5,493</u>
<b>CURRENT ASSETS</b>					
Debtors	10	10,691	-	10,691	3,750
Cash at bank and in hand	11	<u>145,809</u>	<u>14,383</u>	<u>160,192</u>	<u>249,579</u>
		156,500	14,383	170,883	253,329
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(51,393)</u>	<u>-</u>	<u>(51,393)</u>	<u>(51,464)</u>
<b>Net current assets</b>		<u>105,108</u>	<u>14,383</u>	<u>119,490</u>	<u>201,866</u>
<b>TOTAL NET ASSETS</b>		<u>109,629</u>	<u>14,383</u>	<u>124,012</u>	<u>207,358</u>
<b>FUND BALANCES</b>	14				
Unrestricted Funds		109,629	-	109,629	184,316
Restricted Funds		<u>-</u>	<u>14,383</u>	<u>14,383</u>	<u>23,042</u>
		<u>109,629</u>	<u>14,383</u>	<u>124,012</u>	<u>207,358</u>

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

*Tim Bower*

Tim Bower - Chair of Trustees

Date: 30 January 2024

Charity number: 1162655

The notes on pages 17 to 25 form part of these accounts.



**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)  
FOR THE YEAR ENDED 31 MARCH 2023  
CASH FLOW STATEMENT**

	Note	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by/(used in) operating activities</i></b>	a	<u>(87,273)</u>	<u>12,705</u>
<b>Cash flows from investing activities:</b>			
Purchase of equipment		<u>(2,115)</u>	<u>(1,698)</u>
<b><i>Net cash provided by/(used in) investing activities</i></b>		<u>(2,115)</u>	<u>(1,698)</u>
<b><i>Change in cash and equivalents in the reporting period</i></b>		(89,388)	11,006
<b>Cash and equivalents at the beginning of</b>	b	249,579	238,574
<b><i>Cash and cash equivalents at the end of the year</i></b>	b	<u>160,192</u>	<u>249,579</u>

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023 £	2022 £
<b><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></b>	(83,347)	10,123
<b>Adjustments for:</b>		
Depreciation charges and provisions for impairment	3,086	3,329
(Increase)/decrease in debtors	(6,941)	6,150
Increase/(decrease) in creditors	(71)	(6,898)
<b><i>Net cash provided by (used in) operating activities</i></b>	<u>(87,273)</u>	<u>12,705</u>

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

	2023 £	2022 £
Cash at bank with immediate access	134,047	150,936
Notice deposits (with a term of three months or less)	21,759	91,273
Payment processing accounts (such as PayPal and Stripe)	4,386	7,371
<b>Total cash and cash equivalents</b>	<u>160,192</u>	<u>249,579</u>

An analysis of changes in net debt has not been presented because the charity does not have any borrowings.

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

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

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

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

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**2 Accounting Policies continued**

c) Expenditure continued

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective, equipment is depreciated on a straight-line basis over either 4 years or 5 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	2023	2022
	£	£
Donations of cash and similar	430,215	375,036
Income tax recoverable	93,807	82,643
Government grants receivable from the Job Retention Scheme	-	10,380
Other grants receivable	-	1,000
	<u>524,022</u>	<u>469,059</u>

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**4 Income from charitable activities**

	2023	2022
	£	£
Church retreats and events (including School of Kingdom Ministry)	9,209	12,216
Other activities	4,926	2,936
	<u>14,135</u>	<u>15,152</u>

**5 Other income**

	2023	2022
	£	£
Sale of surplus equipment	1,345	-
Compensation received for surrendering the office lease	12,500	-
	<u>13,845</u>	<u>-</u>

During the year the charity agreed to surrender the lease for its rented offices early as office space was available at West Side Church; the charity received compensation of £12,500 from the landlord for the early surrender.

**6 Charitable expenditure**

		2023	2022
		£	£
<b>a Costs incurred directly on specific activities</b>			
Employment costs	see note 7	415,356	304,225
Secondment fees and fees for other services		8,706	15,927
Training expenses (including School of Kingdom Ministry)		17,960	8,755
Sunday service expenses (excluding venue hire but including on-line streaming costs)		19,151	11,969
Youth and children's ministry expenses		4,114	4,824
Other ministry expenses		13,829	10,587
Church event expenses		810	6,995
Venue hire		30,462	15,668
Repairs and maintenance		13,388	2,176
Community outreach		3,566	1,646
		<u>527,341</u>	<u>382,773</u>
Grants payable	see note 6c	65,749	51,100
		<u>593,090</u>	<u>433,872</u>
<b>b Costs incurred on support &amp; administration</b>			
Governance costs			
Independent examiner's fee for preparing and examining the accounts		3,600	3,000
Legal and professional fees in respect of West Side Church		6,679	-
		<u>10,279</u>	<u>3,000</u>
Bookkeeping		3,000	-
Subsistence & travel		2,225	2,428
IT & office costs		2,913	2,802
Office rent and utilities		7,701	21,123
Insurance		1,638	1,089
License fees and subscriptions		6,591	4,408
Legal and professional fees		5,375	2,447
Depreciation		3,086	3,329
		<u>42,807</u>	<u>40,627</u>
<b>Total expenditure</b>		<u>635,897</u>	<u>474,499</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2022: £3,000); in addition the charity paid £1,098 (2022: £1,227) to Stewardship for payroll bureau and consultancy services.

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6 Charitable expenditure (continued)**

**c Grants payable**

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	50,539	200	50,739
Grants to support adults and children in crisis	2,176	12,834	15,010
	<u>52,715</u>	<u>13,034</u>	<u>65,749</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	32,544	-	32,544
Grants to support adults and children in crisis	8,889	9,667	18,556
	<u>41,433</u>	<u>9,667</u>	<u>51,100</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
Vineyard Churches UK & Ireland for their general purposes	26,707	22,335
for Dreaming the Impossible youth project	5,532	2,000
for their Ukraine campaign	-	3,209
	<u>32,239</u>	<u>27,544</u>
The A21 Campaign	1,500	3,000
Westside Football Club (which is a Christian community club)	6,300	-
Echoes International	5,400	-
Mitcham Lane Baptist Church	3,300	-
OMF UK	3,300	-
Compassion UK	676	-
Carlisle Vineyard	-	5,000
International Needs UK	-	2,889
The Bike Project	-	1,500
Nicodemus	-	1,500
	<u>52,715</u>	<u>41,433</u>

The charity didn't pay any grants to The Bike Project this year but during the year, to support their work, the charity did collect and pass on to them 105 bikes.

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

	2023 £	2022 £
Gross wages and salaries	365,869	273,240
Social security	32,071	20,060
Pension costs	17,416	10,924
	<u>415,356</u>	<u>304,225</u>

The average monthly number of employees during the year was 12 (2022: 11). Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2023 £
Trustees:			
Steve Bateman	38,236	6,127	44,363
Key management connected to trustees:			
Vivien Bateman	38,236	6,127	44,363
			<u>88,726</u>

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration continued**

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2022 £
Trustees:			
Steve Bateman	38,352	3,563	41,915
Key management connected to trustees:			
Vivien Bateman	38,352	3,624	41,976
			<u>83,891</u>

Steve and Vivien Bateman served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

**8 Acting as agent**

On occasion the charity receives money or donations in kind on behalf of other charities or related entities, which it banks and then pays out, or holds and distributes. This income or donations in kind is received as agent for these other entities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for Westside Football Club, which is Christian Community Club. As agent, during the year the charity received and paid over £5,000 (2022: £nil) to Westside Football Club; no amounts were owed at the year end (2022: £nil).

**9 Tangible fixed assets**

	Fixtures, fittings and equipment £	Total 2023 £
Cost		
At 1 April 2022	23,317	23,317
Additions	<u>2,115</u>	<u>2,115</u>
At 31 March 2023	<u>25,432</u>	<u>25,432</u>
Accumulated depreciation		
At 1 April 2022	17,824	17,824
Charge for the year	<u>3,086</u>	<u>3,086</u>
At 31 March 2023	<u>20,910</u>	<u>20,910</u>
Net book value		
At 31 March 2023	<u>4,522</u>	<u>4,522</u>
At 31 March 2022	<u>5,493</u>	<u>5,493</u>

**10 Debtors**

	2023 £	2022 £
Tax recoverable	10,387	-
Prepayments and accrued income	<u>305</u>	<u>3,750</u>
	<u>10,691</u>	<u>3,750</u>

**11 Cash at Bank and in Hand**

	2023 £	2022 £
Cash at bank with immediate access	134,047	150,936
Notice deposits (with a term of three months or less)	21,759	91,273
Payment processing accounts (such as PayPal, Stripe and Soldo)	<u>4,386</u>	<u>7,371</u>
	<u>160,192</u>	<u>249,579</u>

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**12 Creditors: liabilities falling due within one year**

	2023 £	2022 £
Grant obligations	34,374	38,335
Other creditors	11,619	8,914
Accruals	5,400	4,215
	<u>51,393</u>	<u>51,464</u>

Grant obligations comprise constructive obligations for the following grants:

- a) £26,707 (2022: £22,335) payable to Vineyard Churches UK and Ireland; and
- b) £7,667 (2022: £16,000) payable to International Needs UK, which is the balance of a three year commitment made in 2021 to help support their WASH program.

**13 Pension commitments**

During the year employer's pension contributions totalling £17,416 (2022: £10,924) were payable to defined contribution personal pension schemes. At the balance sheet date, pension contributions totalling £4,207 were owed (2022: £1,316).

**14 Funds**

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Restricted Funds</i>					
Sozo	54	-	-	(54)	-
Emergency Relief & Mercy Street	22,862	5,201	(13,837)	-	14,225
Ukraine	126	31	-	-	157
	<u>23,042</u>	<u>5,232</u>	<u>(13,837)</u>	<u>(54)</u>	<u>14,383</u>
<i>General Unrestricted Funds</i>	184,316	547,318	(622,060)	54	109,629
Aggregate of funds	<u>207,358</u>	<u>552,550</u>	<u>(635,897)</u>	<u>-</u>	<u>124,012</u>

**Analysis of net assets by fund**

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

	Unrestricted funds £	Restricted funds £	2023 £
Tangible fixed assets	4,522	-	4,522
Debtors	10,691	-	10,691
Cash at bank and in hand	145,809	14,383	160,192
Creditors falling due within one year	(51,393)	-	(51,393)
	<u>109,629</u>	<u>14,383</u>	<u>124,012</u>

**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**14 Funds (continued)**

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Restricted Funds</i>					
Sozo	44	10	-	-	54
Emergency Relief & Mercy Street	29,466	3,279	(9,883)	-	22,862
VM02 Together	-	1,000	(1,126)	126	-
Uganda	-	2,889	(2,889)	-	-
Ukraine	-	3,335	(3,209)	-	126
	<u>29,510</u>	<u>10,513</u>	<u>(17,107)</u>	<u>126</u>	<u>23,042</u>
<i>General Unrestricted Funds</i>	<u>167,725</u>	<u>474,109</u>	<u>(457,392)</u>	<u>(126)</u>	<u>184,316</u>
<i>Aggregate of funds</i>	<u>197,235</u>	<u>484,622</u>	<u>(474,499)</u>	<u>-</u>	<u>207,358</u>

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

	Unrestricted funds £	Restricted funds £	2022 £
Tangible fixed assets	5,493	-	5,493
Debtors	3,750	-	3,750
Cash at bank and in hand	226,538	23,042	249,579
Creditors falling due within one year	(51,464)	-	(51,464)
	<u>184,316</u>	<u>23,042</u>	<u>207,358</u>

*Restricted funds*

The **Sozo** fund was created from donations received to help fund prayer ministry.

The **Emergency Relief and Mercy Street** fund was created from donations received to help provide immediate assistance to those in serious need. This year's income includes a donation for £4,764 received from West Side Church Trust.

The **VM02 Together** fund was created from a grant received from Virgin media and utilised towards the creation of the Hub community group.

The **Uganda** and **Ukraine** funds were created in response to specific appeals for donations to facilitate grant making to organisations engaged in outreach projects in those countries.

**15 Operating lease commitments**

At the end of the previous year the charity had a lease for an office and the obligation to pay rent in respect of this lease is disclosed below. During the year the charity agreed to surrender this lease early as office space was available at West Side Church. The charity did not have any significant operating lease commitments at 31 March 2023.

	2023 £	2022 £
Payments falling due:		
Within one year	<u>-</u>	<u>10,000</u>

During the year the charity was charged £3,750 (2022: £15,000) for its operating lease.

**16 Transactions with related parties**

During the year, the charity received donations totalling £26,036 (2022: £17,477) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2021: £nil) were paid to, or for, the trustees.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.



**BALHAM VINEYARD CHURCH  
(OPERATING AS VINEYARD 61 CHURCH)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**17 Events since the year end**

The trustees agreed in May 2021 to adopt West Side Church in Wandsworth and the charity became responsible for operating this church as one of the charity's sites in March 2022. The charity that operated West Side Church (registered charity number 1113871) intends to transfer its net assets (which comprises principally of a residential property and cash in excess of £130,000) to Balham Vineyard and is in the process of going through the legal formalities.

**BALHAM VINEYARD CHURCH**  
**(OPERATING AS VINEYARD 61 CHURCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations and legacies	3	518,790	5,232	524,022	458,546	10,513	469,059
Charitable activities	4	14,135	-	14,135	15,152	-	15,152
Investments		548	-	548	412	-	412
Other income	5	13,845	-	13,845	-	-	-
<b>Total income and endowments</b>		<b>547,318</b>	<b>5,232</b>	<b>552,550</b>	<b>474,109</b>	<b>10,513</b>	<b>484,622</b>
<b>EXPENDITURE ON:</b>							
Charitable activities:	6	622,060	13,837	635,897	457,392	17,107	474,499
<b>Total Expenditure</b>		<b>622,060</b>	<b>13,837</b>	<b>635,897</b>	<b>457,392</b>	<b>17,107</b>	<b>474,499</b>
<b>Net income/(expenditure)</b>		<b>(74,741)</b>	<b>(8,605)</b>	<b>(83,346)</b>	<b>16,717</b>	<b>(6,594)</b>	<b>10,123</b>
<b>Transfers between funds</b>	14	54	(54)	-	(126)	126	-
<b>Net movement in funds</b>		<b>(74,688)</b>	<b>(8,659)</b>	<b>(83,346)</b>	<b>16,591</b>	<b>(6,468)</b>	<b>10,123</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		184,316	23,042	207,358	167,725	29,510	197,235
<b>Total funds carried forward</b>	14	<b>109,629</b>	<b>14,383</b>	<b>124,012</b>	<b>184,316</b>	<b>23,042</b>	<b>207,358</b>