

EPSOM VINEYARD CHURCH

England & Wales · Charity number 1178547

Details

Status Registered

Legal form CIO

Registered 2018-05-29

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

Contact

Address Epsom Vineyard Church
23 Lansdowne Road
Epsom
Surrey
KT19 9QJ

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Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD THROUGH: THE ORGANISATION AND PROVISION OF CHRISTIAN WORSHIP; 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; THE PROVISION OF FACILITIES FOR CHRISTIAN TRAINING AND SERVICE; THE SUPPORT AND PROVISION OF CHRISTIAN EVANGELISM AND OUTREACH; THE PROVISION OF ASSISTANCE TO THE WIDER CHRISTIAN CHURCH IN ITS MINISTRIES.

Activities: Epsom Vineyard Church undertakes 'Communities of Kindness', Equipping and empowering, gatherings, 'We Love Epsom' and visiting and connecting with other Vineyard and local churches

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£760,897	£265,251	£588,493	3
2023-08-31	£161,677	£139,409	-	-
2022-08-31	£108,431	£81,346	-	-
2021-08-31	£57,981	£51,370	-	-
2020-08-31	£43,692	£38,109	-	-

Trustees

Name	Role	Appointed
SIMON GRANT SKINNER	Chair	2018-05-29
DUNCAN JAMES OWEN		2018-05-29
LORNA JILL OWEN		2018-05-29
LYNDSAY JOANNA JOSLIN		2025-03-27
MARY ELIZABETH RYAN FCCA		2018-05-29
Moya Jane Hayhurst		2024-11-25
Sean White		2025-09-01

EPSOM VINEYARD CHURCH

England & Wales - Charity number 1178547

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
EPSOM VINEYARD CHURCH

Ajay Rajani FCIE
1 Lamb's Passage
London
EC1Y 8AB

EPSOM VINEYARD CHURCH

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for the Year Ended 31 August 2024

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EPSOM VINEYARD CHURCH

Reference and Administrative Details
for the Year Ended 31 August 2024

TRUSTEES

D J Owen Trustee
Mrs L J Owen Trustee
S G Skinner Chair of Trustees
B L J Durrant Secretary (resigned 25.11.24)
Mrs M E Ryan FCCA Treasurer
R Marshall Trustee (resigned 7.4.25)
Mrs M J Hayhurst (appointed 25.11.24)
Mrs L Joslin (appointed 27.3.25)

PRINCIPAL ADDRESS

Epsom Church Centre
23 Lansdowne Road
Ewell
Epsom
Surrey
KT19 9QJ

**REGISTERED CHARITY
NUMBER**

1178547

INDEPENDENT EXAMINER

Ajay Rajani FCIE
1 Lamb's Passage
London
EC1Y 8AB

SOLICITORS

Lewis & Dick Ewell Office
443 Kingston Road
Ewell
Surrey
KT19 0DG

BANKERS

HSBC Kingston Clarence Street
54 Clarence Street
Kingston upon Thames
KT1 1NP

EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to advance the Christian religion for the public benefit in accordance with the charity's statement of faith in such part of the United Kingdom and the world through:

The organisation and provision of Christian worship:

The provision 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:

The provision of facilities for Christian training and service:

The support and provision of Christian evangelism and outreach:

The provision of assistance to the wider Christian church in its ministries

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

Significant activities

Significant activities undertaken during the period were:

Communities of kindness

The church ran several social events, aimed at bringing the community together, and providing a social space where members can invite friends and colleagues to. The church also celebrated its 6th 'Birthday' with a picnic after the Sunday morning service in June 2024.

Equipping and empowering

Leaders were encouraged to attend local and national training events online, which included the Vineyard National Leaders conference and also worship training events. The Vineyard Essentials Leadership training program continued, enabling leaders to be released to lead life groups and alpha. This is to train leaders (or potential leaders) in the local church. The National conference 'Cause to Live For' (for 18-30s) was also attended by several church members.

Youth and Kids

The youth and kids' ministry has increased in size and activities this year included taking part in 'Dreaming the Impossible' a national event sponsored by Vineyard Churches. The kids team organised monthly Kids & Families socials to coincide with our Community Sunday. A youth group was run weekly for the young people providing discipleship opportunities'. 10 youth were baptised during the year and we hosted a regional worship evening for young people.

Gatherings

The church continued to use Blenheim school for its physical meetings on Sunday. The church was also provided with facilities by West Ewell Evangelical Church (WEEC) at no charge, for smaller gatherings and groups as part of an ongoing process of consolidation of WEEC activities. The numbers attending every Sunday (adults and children) regularly exceeded 75 people. The investment in online services has continued as some members were unable to attend in person due to sickness and the online service has attracted new members who are able to see the character of the church remotely.

Seven life groups functioned at members houses either in person or/ over video conferencing for worship, teaching, Bible study, prayer and support. These all had an 'intentional' requirement, following the teaching of Jesus to "make disciples". These served to strengthen the church community & were great opportunities to invite guests to. Additionally a short theology course was run.

The church runs social events where members can invite friends to activities outside the church context. Wherever possible, these are run within the Borough in order to bring financial benefit to local businesses. We hosted a ceilidh as well as wreath making, men's & ladies socials.

Due to increased revenue from people giving to the charity, the church has part-time paid staff to help handle the youth group and social media and reduce the burden on the senior pastors. This allows them to spend more time looking after church members and making plans for further growth and development of the church and community outreach.

4 adult members of the congregation were baptised during the year.

'We Love Epsom'

The church hosted community brunches on a monthly basis and have seen members of the public including from Lansdowne road join us regularly.

Christmas Hampers were prepared again to around 30 members of the local community known to the church who were in need and where appropriate small grants are made to individuals in the community who have specific financial shortfalls.

The church ran two Christians Against Poverty (CAP) money management courses, open to all, to provide money management training, especially for those in debt. The church also ran two CAP money kids courses in two local schools for the benefit of primary age pupils.

EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

The church ran an Alpha course at the Church Centre. Alpha is a course designed around exploring the Christian faith through questioning and discussion.

We hosted a Macmillan Coffee morning, Christmas Extravaganza, Beer & Carols event and, Christmas Eve Carols and an Advent Calendar give away

The Praise & Play toddler group was handed on to Epsom Vineyard from WEEC.

Connecting with other Local Churches

Members of Epsom Vineyard have met with Churches Together in Epsom (CTiE) and Churches together in Ewell and connected with other Christian Leaders across our Borough. We hosted a CTiE Council meeting.

Church Centre

We have invested in the building to bring it to good working condition including driveways works, large bespoke storage, asbestos removal, replaced window, new audio-visual and IT systems and other general repairs, using the generous financial provision given by WEEC and restricted for this purpose.

We commenced conversations with one of the Trustees of WEEC in early 2023 about hiring their church building, as they had very little happening in there following the COVID restrictions. That conversation quickly transformed into the offer of gifting Epsom Vineyard the WEEC Church building as the WEEC Trustees & Members felt Epsom Vineyard Church aligned with their original objectives, and indeed the reasons behind the church being originally built. Alongside that decision, WEEC Trustees & Members decided the best course of action was to gift their remaining funds, which were restricted to uses related to the building. This allowed Epsom Vineyard to receive the gift without being concerned about initial Maintenance costs. WEEC Trustees & Members also decided to wind up their charity and all its activities.

Arrangements for setting the pay and remuneration of the charity's key management personnel and any benchmarks, parameters or criteria used in setting their pay.

Salaries and benefits for staff members are set according to benchmarking of pay rates applying in similarly sized churches in the south-east of the UK and London and taking into account affordability for the charity. Salaries for trustees employed in pastoral positions are agreed by the other trustees without the presence of those employees who are also trustees.

Public benefit

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. The charity acts for the public benefit by providing practical help and education via the CAP courses, via donations to Blenheim High School, the Epsom foodbank and the Besom project to needy members of the community, to national initiatives led by Vineyard Churches UK, and in provision of spiritual services available to all.

Volunteers

Volunteers help at all the events hosted by the church and provide almost all the income (excluding the income from WEEC). The church's attendees provide a variety of services in the community free of charge in addition to the specific functions within the church.

FINANCIAL REVIEW

Financial position

The charity had income of £760,897 (2023 £161,677) and expenditure of £265,251 (2023 £139,409) in the year giving a surplus of £495,646 (2023 £22,268). £415,000 of the income was a gift of the church building at 23 Lansdowne Road valued at £400,000 plus some equipment valued at £15,000 which have been treated as unrestricted funds. West Ewell Evangelical Church also gave a gift of cash of £125k which have been treated as restricted funds as the cash was specifically given to cover refurbishment costs of the building and missionary work in the local community. The balance on restricted funds at the year end was £59,037 and unrestricted funds of £529,456. The charity ended the year with net assets of £588,493.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2024

FINANCIAL REVIEW

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted net current assets of no more than £100,000 or 50% of the charity's annual unrestricted income (£109,341 (after excluding assets donated by WEEC)) and no less than £50,000 or 25% of its annual income (£54,670), or about 6 months' of unrestricted expenditure (£98,536), so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted net current assets of £99,142. This is healthy but is considered prudent given the increase in paid staff and the economic situation. The charity's surplus free reserves are to be used to expand the charity's activities.

Going concern

The trustees have considered going concern. The balance of reserves is considered sufficient to continue operation should the economic situation affect voluntary giving into the next financial year.

FUTURE PLANS

Since the Autumn term 2021 the church has been meeting in person at Blenheim School, Epsom. The church plans to continue to grow its activities during the remainder of 2024 and 2025.

The church as part of the 5 year development plan, has appointed assistant pastors who will assist Duncan and Lorna Owen as Senior pastors to help grow the church.

With the gift of a building to act as a church centre and substantial cash for building maintenance and improvement in January 2024, EVC will be able to significantly grow its activities within the community over the next few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE014228, a charity registered as a body corporate under part 11 of the Charities Act 2011.

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Duncan and Lorna Owen. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

EVC was commissioned and 'planted out' by Sutton Vineyard on Sunday 3rd June 2018. Financially and governmentally EVC is an independent congregation. EVC is an independent congregation led by Duncan and Lorna Owen who are personally licensed by Vineyard Churches UK and Ireland (VCUKI) to use the Vineyard church brand according to the VCUKI bylaws.

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee.

Related parties

Remuneration was paid to two trustees which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have undertaken a review of the risks to the CIO and have taken steps to mitigate these.

With the commencement of face-to-face Sunday meetings at Blenheim School in September 2021, the trustees initiated the generation of appropriate risk assessments to ensure that risks including safeguarding issues around the provision of activities for children were considered.

The church has set up safeguarding arrangements according to current best practices and following advice of the Thirty-One Eight charity, an expert organisation, to ensure that children and vulnerable adults are properly cared for and protected.

The arrangement for hire of Blenheim School facilities is on an ad-hoc basis at a favourable charity rate and no long-term agreement has been entered into, so there is no unusual financial liability or lease agreement to be disclosed.

With the increase in church membership over the period and consequent income increase, the trustees have maintained the hours of employment of the pastors at 8 days a week between them to cover their increased workload; the financial impact of which the trustees judge do not impose risk to the charity's financial stability for the foreseeable future given the solid cash position in the reserves.

Approved by order of the board of trustees on 4 May 2025 and signed on its behalf by:

S G Skinner - Trustee

Independent Examiner's Report to the Trustees of
EPSOM VINEYARD CHURCH

I report to the charity trustees on my examination of the accounts of EPSOM VINEYARD CHURCH (the CIO) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO 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 FCIE
Fellow of the Association of Charity Independent Examiners

Ajay Rajani FCIE
1 Lamb's Passage
London
EC1Y 8AB

12 May 2025

EPSOM VINEYARD CHURCH

**Statement of Financial Activities
for the Year Ended 31 August 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	627,348	125,397	752,745	161,075
Other trading activities	3	3,808	-	3,808	-
Investment income	4	1,676	-	1,676	602
Other income		850	1,818	2,668	-
Total		<u>633,682</u>	<u>127,215</u>	<u>760,897</u>	<u>161,677</u>
EXPENDITURE ON					
Charitable activities					
	5				
Communities of Kindness		2,641	-	2,641	632
Equipping & Empowering		6,280	-	6,280	4,852
Gatherings		15,500	-	15,500	12,806
Giving		30,489	-	30,489	24,142
Pastoral		37,802	-	37,802	25,583
We love Epsom		5,037	1,818	6,855	2,343
Support Costs		85,637	-	85,637	55,151
Kids & Youth		13,687	-	13,687	8,539
Church Centre		-	66,360	66,360	5,361
Total		<u>197,073</u>	<u>68,178</u>	<u>265,251</u>	<u>139,409</u>
NET INCOME		436,609	59,037	495,646	22,268
RECONCILIATION OF FUNDS					
Total funds brought forward		92,847	-	92,847	70,579
TOTAL FUNDS CARRIED FORWARD		<u>529,456</u>	<u>59,037</u>	<u>588,493</u>	<u>92,847</u>

The notes form part of these financial statements

EPSOM VINEYARD CHURCH

Balance Sheet
31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	11	430,314	11,675	441,989	6,708
CURRENT ASSETS					
Debtors	12	13,130	-	13,130	18,708
Cash at bank and in hand		<u>119,923</u>	<u>47,362</u>	<u>167,285</u>	<u>70,680</u>
		133,053	47,362	180,415	89,388
CREDITORS					
Amounts falling due within one year	13	(33,911)	-	(33,911)	(3,249)
NET CURRENT ASSETS		<u>99,142</u>	<u>47,362</u>	<u>146,504</u>	<u>86,139</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>529,456</u>	<u>59,037</u>	<u>588,493</u>	<u>92,847</u>
NET ASSETS		<u>529,456</u>	<u>59,037</u>	<u>588,493</u>	<u>92,847</u>
FUNDS	14				
Unrestricted funds				529,456	92,847
Restricted funds				<u>59,037</u>	<u>-</u>
TOTAL FUNDS				<u>588,493</u>	<u>92,847</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 May 2025 and were signed on its behalf by:

S G Skinner - Trustee

EPSOM VINEYARD CHURCH

Cash Flow Statement
for the Year Ended 31 August 2024

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	531,608	26,446
Tax paid		<u>6,414</u>	<u>(9,804)</u>
Net cash provided by operating activities		<u>538,022</u>	<u>16,642</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(444,069)	(4,022)
Sale of tangible fixed assets		976	-
Interest received		<u>1,676</u>	<u>602</u>
Net cash used in investing activities		<u>(441,417)</u>	<u>(3,420)</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		96,605	13,222
Cash and cash equivalents at the beginning of the reporting period		<u>70,680</u>	<u>57,458</u>
Cash and cash equivalents at the end of the reporting period		<u>167,285</u>	<u>70,680</u>

The notes form part of these financial statements

EPSOM VINEYARD CHURCH

Notes to the Cash Flow Statement
for the Year Ended 31 August 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24	31.8.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	495,646	22,268
Adjustments for:		
Depreciation charges	8,662	3,112
Profit on disposal of fixed assets	(850)	-
Interest received	(1,676)	(602)
Increase in debtors	(836)	(272)
Increase in creditors	<u>30,662</u>	<u>1,940</u>
Net cash provided by operations	<u><u>531,608</u></u>	<u><u>26,446</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>70,680</u>	<u>96,605</u>	<u>167,285</u>
	<u>70,680</u>	<u>96,605</u>	<u>167,285</u>
Total	<u><u>70,680</u></u>	<u><u>96,605</u></u>	<u><u>167,285</u></u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Recoverable gift aid is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor. The charity did not receive any material income from any one separately identifiable activity. In preparing these financial statements the trustees have relied on a professional valuation to value the property donated by WEEC and have looked at comparable market prices to assess the value of donated furniture.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes value added tax and is accounted for on an accruals basis. Expenditure incurred directly on activities is grouped by activity; expenditure that cannot be allocated to any one activity is grouped under the heading 'Support Costs'.

The Charities SORP requires charities with income over £500,000 to allocate costs to various activities undertaken by the charity. Though expenditure has been grouped across various broad headings in the Statement of Financial Activities, the trustees consider that all expenditure has been incurred for just one overarching charitable activity, which is the advancement of the Christian faith. All expenditure is considered to have been incurred for this one activity.

No grants were offered subject to conditions which had not been met at the year-end date.

Governance costs

In addition to the fee payable for the independent examination, the charity paid Stewardship £756 (2023: £816) for the payroll bureau services.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EPSOM VINEYARD CHURCH

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

1. ACCOUNTING POLICIES - continued

Donated goods

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 facilities, services and goods are consumed, an expense in respect of those items is included in the Statement of Financial Activities. 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.

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 £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation has been applied at the following rates:

Production equipment	25% on cost
Computer equipment	33% on cost

2. DONATIONS AND LEGACIES

	31.8.24	31.8.23
	£	£
Donations	178,012	131,509
Gift aid	34,336	29,566
Donated services and facilities	415,000	-
Special collection from WEEC	<u>125,397</u>	<u>-</u>
	<u>752,745</u>	<u>161,075</u>

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	<u>3,808</u>	<u>-</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>1,676</u>	<u>602</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Communities of Kindness	2,641	-	-	2,641
Equipping & Empowering	6,280	-	-	6,280
Gatherings	15,500	-	-	15,500
Giving	-	30,489	-	30,489
Pastoral	37,802	-	-	37,802
We love Epsom	6,855	-	-	6,855
Support Costs	-	-	85,637	85,637
Kids & Youth	13,687	-	-	13,687
Church Centre	<u>-</u>	<u>-</u>	<u>66,360</u>	<u>66,360</u>
	<u>82,765</u>	<u>30,489</u>	<u>151,997</u>	<u>265,251</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. GRANTS PAYABLE

During the year the charity paid grants to institutions totalling £29,268 (2023 £23,068). Of this £7,000 (2023: £7,188) was contributed to DTI, £2,500 (2023 £nil) was contributed towards Vineyard Leadership Group and £10,768 (2023 £7,880) was contributed to supporting the Vineyard church movement in the UK and internationally, being 5% of income (excluding designated gifts and restricted funds).

Grants paid to other institutions were £1,000 (2023 £2,000) to Besom, £4,000 (2023 £nil) to Blenheim High School, £1,000 (2023 £nil) to Christians Against Poverty, £1,000 (2023 £nil) to AtaLoss, £1,000 (2023 £nil) to All Saints West Ewell, £1000 (2023 £nil) to Gwynedd Vineyard),

In addition the charity paid £1,221 (2023 £1,073) to various individuals for hampers, gift vouchers and uniforms.

7. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Support Costs	80,406	76	2,935	2,220	85,637
Church Centre	<u>62,676</u>	-	-	<u>3,684</u>	<u>66,360</u>
	<u>143,082</u>	<u>76</u>	<u>2,935</u>	<u>5,904</u>	<u>151,997</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.24	31.8.23
	£	£
Trustees' salaries	66,528	44,520
Trustees' social security	967	-
Trustees' pension contributions to money purchase schemes	<u>5,322</u>	<u>3,562</u>
	<u>72,817</u>	<u>48,082</u>

Duncan and Lorna Owen received the above employment benefits for serving as the church's senior pastors, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Expenses of £nil (2023 £49) were reimbursed to trustees in the year.

9. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	88,852	61,390
Social security costs	1,337	-
Other pension costs	<u>5,992</u>	<u>4,068</u>
	<u>96,181</u>	<u>65,458</u>

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Church leaders	3	3
Administration	-	<u>1</u>
	<u>3</u>	<u>4</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The amount paid for group income protection during the year was £3,434 (2023 £nil)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	158,889	2,186	161,075
Investment income	<u>602</u>	<u>-</u>	<u>602</u>
Total	<u>159,491</u>	<u>2,186</u>	<u>161,677</u>
EXPENDITURE ON			
Charitable activities			
Communities of Kindness	632	-	632
Equipping & Empowering	4,852	-	4,852
Gatherings	12,806	-	12,806
Giving	21,956	2,186	24,142
Pastoral	25,583	-	25,583
We love Epsom	2,343	-	2,343
Support Costs	55,151	-	55,151
Kids & Youth	8,539	-	8,539
Church Centre	<u>5,361</u>	<u>-</u>	<u>5,361</u>
Total	<u>137,223</u>	<u>2,186</u>	<u>139,409</u>
NET INCOME	22,268	-	22,268
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>70,579</u>	<u>-</u>	<u>70,579</u>
TOTAL FUNDS CARRIED FORWARD	<u>92,847</u>	<u>-</u>	<u>92,847</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. TANGIBLE FIXED ASSETS

	Freehold property £	Production equipment £	Computer equipment £	Totals £
COST				
At 1 September 2023	-	10,828	3,959	14,787
Additions	400,000	42,987	1,082	444,069
Disposals	-	(432)	-	(432)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	<u>400,000</u>	<u>53,383</u>	<u>5,041</u>	<u>458,424</u>
DEPRECIATION				
At 1 September 2023	-	5,743	2,336	8,079
Charge for year	-	7,638	1,024	8,662
Eliminated on disposal	-	(306)	-	(306)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	<u>-</u>	<u>13,075</u>	<u>3,360</u>	<u>16,435</u>
NET BOOK VALUE				
At 31 August 2024	<u>400,000</u>	<u>40,308</u>	<u>1,681</u>	<u>441,989</u>
At 31 August 2023	<u>-</u>	<u>5,085</u>	<u>1,623</u>	<u>6,708</u>

Included in cost or valuation of land and buildings is freehold land of £400,000 which is not depreciated.

The building at 23 Lansdowne Road was valued on 22.7.24 by Scrivener Tibbetts, Chartered Surveyors at £400,000. This is the value of the site only as, in arriving at their valuation, the surveyor assessed the value of the site to a property developer. For this reason, no depreciation is being charged..

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Other debtors	-	750
Tax refunds recoverable on gift aid	10,365	16,779
Prepayments	<u>2,765</u>	<u>1,179</u>
	<u>13,130</u>	<u>18,708</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	29,322	1,616
Other creditors	<u>4,589</u>	<u>1,633</u>
	<u>33,911</u>	<u>3,249</u>

14. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	Transfers between funds	At 31.8.24
	£	£	£	£
Unrestricted funds				
General fund	92,847	441,853	(5,244)	529,456
Youth events	-	(5,521)	5,521	-
Praise & play	<u>-</u>	<u>277</u>	<u>(277)</u>	<u>-</u>
	92,847	436,609	-	529,456
Restricted funds				
Church Centre	<u>-</u>	<u>59,037</u>	<u>-</u>	<u>59,037</u>
TOTAL FUNDS	<u>92,847</u>	<u>495,646</u>	<u>-</u>	<u>588,493</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	625,884	(184,031)	441,853
Youth events	7,301	(12,822)	(5,521)
Praise & play	<u>497</u>	<u>(220)</u>	<u>277</u>
	633,682	(197,073)	436,609
Restricted funds			
Church Centre	125,397	(66,360)	59,037
Socials	<u>1,818</u>	<u>(1,818)</u>	<u>-</u>
	<u>127,215</u>	<u>(68,178)</u>	<u>59,037</u>
TOTAL FUNDS	<u>760,897</u>	<u>(265,251)</u>	<u>495,646</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	70,579	27,746	(5,478)	92,847
Youth events	-	(5,478)	5,478	-
	<u>70,579</u>	<u>22,268</u>	<u>-</u>	<u>92,847</u>
TOTAL FUNDS	<u>70,579</u>	<u>22,268</u>	<u>-</u>	<u>92,847</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,383	(129,637)	27,746
Youth events	<u>2,108</u>	<u>(7,586)</u>	<u>(5,478)</u>
	159,491	(137,223)	22,268
Restricted funds			
Dreaming the Impossible	<u>2,186</u>	<u>(2,186)</u>	<u>-</u>
TOTAL FUNDS	<u>161,677</u>	<u>(139,409)</u>	<u>22,268</u>

The money donated by WEEC (the Church Centre fund) was specifically provided to be used in making improvements to the property so has been treated as a restricted fund.

15. RELATED PARTY DISCLOSURES

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

During the year the charity received donations totalling £42,796 (2023 £52,946) from related parties. There were no conditions attached to these.

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24	31.8.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	178,012	131,509
Gift aid	34,336	29,566
Donated services and facilities	415,000	-
Special collection from WEEC	<u>125,397</u>	<u>-</u>
	752,745	161,075
Other trading activities		
Fundraising events	3,808	-
Investment income		
Deposit account interest	1,676	602
Other income		
Gain on sale of tangible fixed assets	850	-
Socials	<u>1,818</u>	<u>-</u>
	<u>2,668</u>	<u>-</u>
Total incoming resources	760,897	161,677
EXPENDITURE		
Charitable activities		
Trustees' salaries	33,264	22,260
Trustees' social security	483	-
Trustees' pension contributions	2,661	1,781
Rent & room hire	10,776	9,347
Sundries	-	2,749
Gatherings	2,510	1,712
Discipleship	1,595	104
Leadership Development Conferences	3,349	2,935
Leadership Development Meetings & training	1,317	1,578
Leadership Development Books & Resources	637	235
Refreshments & welcome	3,443	2,370
Newcomers	503	527
Pastoral Care	573	263
Besom Projects	-	94
Courses	656	687
Livestream	187	192
Hospitality	297	743
Small group projects	147	-
Praise & play	220	-
Mission & ministry costs	4,642	-
Socials	1,818	-
Kids	865	953
Carried forward	69,943	48,530

This page does not form part of the statutory financial statements

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24	31.8.23
	£	£
Charitable activities		
Brought forward	69,943	48,530
Youth	12,822	7,586
Grants to institutions	29,268	23,068
Grants to individuals	<u>1,221</u>	<u>1,074</u>
	113,254	80,258
Support costs		
Management		
Trustees' salaries	33,264	22,260
Trustees' social security	484	-
Trustees' pension contributions	2,661	1,781
Wages	22,324	16,870
Social security	370	-
Pensions	670	506
Office expenses	5,126	2,332
Insurance	-	833
Telephone	517	218
Advertising & marketing	1,323	639
Sundries	24	821
Group income protection & life assurance	3,434	-
Licences	581	543
Professional Fees	756	816
Safeguarding	440	785
Technical Purchases	8,236	1,468
Travel	30	714
Subscriptions	120	100
Church Centre large projects	55,084	-
Depn of production equipment	<u>7,638</u>	<u>2,272</u>
	143,082	52,958
Finance		
Bank charges	76	97
Information technology		
Repairs and renewals	-	3
IT Software & Consumables	1,911	1,958
Depreciation of computer equipment	<u>1,024</u>	<u>840</u>
	2,935	2,801
Governance costs		
Independent Examiners fee	2,220	1,140
Trustees expenses	-	49
Legal fees	<u>3,684</u>	<u>2,106</u>
	<u>5,904</u>	<u>3,295</u>
Total resources expended	<u>265,251</u>	<u>139,409</u>
Net income	<u>495,646</u>	<u>22,268</u>

This page does not form part of the statutory financial statements

EPSOM VINEYARD CHURCH

England & Wales - Charity number 1178547

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
EPSOM VINEYARD CHURCH

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EPSOM VINEYARD CHURCH

Contents of the Financial Statements
for the Year Ended 31 August 2023

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EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to advance the Christian religion for the public benefit in accordance with the charity's statement of faith in such part of the United Kingdom and the world through:

The organisation and provision of Christian worship:

The provision 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:

The provision of facilities for Christian training and service:

The support and provision of Christian evangelism and outreach:

The provision of assistance to the wider Christian church in its ministries

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Significant activities

Significant activities undertaken during the period were:

Communities of kindness

The church ran several social events, aimed at bringing the community together, and providing a social space where members can invite friends and colleagues to. The church also celebrated its 5th 'Birthday' with a picnic after the Sunday morning service on 4th June 2023.

Equipping and empowering

Leaders were encouraged to attend local and national training events online, which included the Vineyard National Leaders conference and also worship training events. The Vineyard Essentials Leadership training program was started in Sept 2022. This is to train leaders (or potential leaders) in the local church. The National conference 'Cause to Live For' (for 18-30s) was also attended by several church members.

Youth and Kids

The youth and kids' ministry has increased in size and activities this year included taking part in 'Dreaming the Impossible' a national event sponsored by Vineyard Churches. Fortnightly social events were run for the youth. The kids team organised monthly Kids & Families socials to coincide with our Community Sunday. 3 members of the youth group were baptised in July 2023.

Gatherings

The church continued to use Blenheim school for its physical meetings on Sunday. The church was also provided with facilities by West Ewell Evangelical Church (WEEC) at no charge, for smaller gatherings and groups as part of an ongoing process of consolidation of WEEC activities. The numbers attending every Sunday (adults and children) regularly exceeded 75 people. The investment in online services has continued as some members were unable to attend in person due to sickness and the online service has attracted new members who are able to see the character of the church remotely.

Five small groups functioned at members houses either in person or/ over video conferencing for worship, teaching, Bible study, prayer and support. These all had an 'intentional' requirement, following the teaching of Jesus to "make disciples". These served to strengthen the church community & were great opportunities to invite guests to.

The church runs social events where members can invite friends to activities outside the church context. Wherever possible, these are run within the Borough in order to bring financial benefit to local businesses.

Due to increased revenue from people giving to the charity, the church has part-time paid staff to help handle the youth group and social media and reduce the burden on the senior pastors allowing them to spend more time looking after church members and making plans for further growth and development of the church and community outreach during 2023 and on to 2024.

2 adult members of the congregation were baptised in July 2023

'We Love Epsom'

The church undertook decorating and gardening projects for members of the community who would have struggled to have done the work by themselves. These came from referrals from The Besom Project in Leatherhead, but have been undertaken in the Borough of Epsom & Ewell.

It also worked in conjunction with Ewell Changemakers in gardening and cleaning of Ewell Village.

The church community also supported the local foodbank in Epsom and encouraged church members to contribute necessary produce to help support the growing need during the pandemic.

Christmas Hampers were prepared for people in the community known to the church who were in need and where appropriate small grants are made to individuals in the community who have specific financial shortfalls.

EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

The church ran several Christians Against Poverty (CAP) money management courses, open to all, to provide money management training, especially for those in debt. Some of these courses were run in local schools for the benefit of pupils.

Some members assisted in supporting Epsom Refugee Network by teaching English at their summer camp for children, and following this, hosted a BBQ for Ukrainian refugees and their host families.

The church collaborated with The King's Church, Epsom, to run an Alpha course at The King's Church. Epsom Vineyard provided leaders and group facilitators.

The church has supported WEEC in the running of their existing weekly Toddler Group.

Connecting with other Local Churches

Members of Epsom Vineyard have met with Churches Together in Epsom and connected with other Christian Leaders across our Borough. An Alpha course was run in collaboration with The King's Church. In particular, there is a growing and developing relationship with WEEC.

Public benefit

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. The charity acts for the public benefit by providing practical help and education via the CAP courses, via donations to the Epsom foodbank and the Besom project to needy members of the community, to national initiatives led by Vineyard Churches UK, and in provision of spiritual services available to all.

Volunteers

Volunteers help at all the events hosted by the church and provide almost all the income. The church's attendees provide a variety of services in the community free of charge in addition to the specific functions within the church.

FINANCIAL REVIEW

Financial position

The charity had income of £161,677 (2022 £108,431) and expenditure of £139,409 (2022 £81,346) in the year giving a surplus of £22,268 (2022 £27,085), all unrestricted funds. The charity ended the year with net assets of £92,847, all of which was unrestricted funds.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted net current assets of no more than £100,000 or 50% of the charity's annual income (£80,838) and no less than £50,000 or 25% of its annual income (£40,419), or about 6 months' of unrestricted expenditure (£68,611), so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted net current assets of £86,139. This is healthy but is considered prudent given the increase in paid staff and the economic situation. The charity's surplus free reserves are to be used to expand the charity's activities.

Going concern

The trustees have considered going concern. The balance of reserves is considered sufficient to continue operation should the economic situation affect voluntary giving into the next financial year.

EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2023

FUTURE PLANS

Since the Autumn term 2021 the church has been meeting in person at Blenheim School, Epsom. The church plans to continue to grow its activities during the remainder of 2023 and 2024.

The church as part of the 5 year development plan, has appointed assistant pastors who will assist Duncan and Lorna Owen as Senior pastors to help grow the church.

With the gift of a building to act as a church centre and substantial cash for building maintenance and improvement in January 2024 (see note 12 post balance sheet events), EVC will be able to significantly grow its activities within the community over the next few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE014228, a charity registered as a body corporate under part 11 of the Charities Act 2011.

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Duncan and Lorna Owen. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

EVC was commissioned and 'planted out' by Sutton Vineyard on Sunday 3rd June 2018. Financially and governmentally EVC is an independent congregation. EVC is an independent congregation led by Duncan and Lorna Owen who are personally licensed by Vineyard Churches UK and Ireland (VCUKI) to use the Vineyard church brand according to the VCUKI bylaws.

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee.

Related parties

Remuneration was paid to two trustees which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have undertaken a review of the risks to the CIO and have taken steps to mitigate these.

With the commencement of face-to-face Sunday meetings at Blenheim School in September 2021, the trustees initiated the generation of appropriate risk assessments to ensure that risks including safeguarding issues around the provision of activities for children were considered.

The church is setting up safeguarding arrangements according to current best practices and following advice of the Thirty-One Eight charity, an expert organisation, to ensure that children and vulnerable adults are properly cared for and protected.

The arrangement for hire of Blenheim School facilities is on an ad-hoc basis at a favourable charity rate and no long-term agreement has been entered into, so there is no unusual financial liability or lease agreement to be disclosed.

With the increase in church membership over the period and consequent income increase, the trustees have maintained the hours of employment of the pastors at 6 days a week between them to cover their increased workload; the financial impact of which the trustees judge do not impose risk to the charity's financial stability for the foreseeable future given the solid cash position in the reserves.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178547

Principal address

12 Buxton Close
Epsom
Surrey
KT19 8BD

Trustees

D J Owen Trustee
Mrs L J Owen Trustee
S G Skinner Chair of Trustees
B L J Durrant Secretary
Mrs M E Ryan FCCA Treasurer
R Marshall Trustee

Independent Examiner

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 28 May 2024 and signed on its behalf by:

S G Skinner - Trustee

Independent Examiner's Report to the Trustees of
EPSOM VINEYARD CHURCH

I report to the charity trustees on my examination of the accounts of EPSOM VINEYARD CHURCH (the CIO) for the year ended 31 August 2023.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO 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 FCIE

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

29 May 2024

EPSOM VINEYARD CHURCH

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		158,889	2,186	161,075	108,418
Investment income	2	602	-	602	13
Total		<u>159,491</u>	<u>2,186</u>	<u>161,677</u>	<u>108,431</u>
EXPENDITURE ON					
Charitable activities					
Communities of Kindness		632	-	632	121
Equipping & Empowering		4,852	-	4,852	2,185
Gatherings		12,806	-	12,806	10,000
Giving		21,956	2,186	24,142	15,253
Pastoral		25,583	-	25,583	18,790
We love Epsom		2,343	-	2,343	570
Support Costs		55,151	-	55,151	30,166
Kids & Youth		8,539	-	8,539	4,261
Church Centre		5,361	-	5,361	-
Total		<u>137,223</u>	<u>2,186</u>	<u>139,409</u>	<u>81,346</u>
NET INCOME		22,268	-	22,268	27,085
RECONCILIATION OF FUNDS					
Total funds brought forward		70,579	-	70,579	43,494
TOTAL FUNDS CARRIED FORWARD		<u><u>92,847</u></u>	<u><u>-</u></u>	<u><u>92,847</u></u>	<u><u>70,579</u></u>

The notes form part of these financial statements

EPSOM VINEYARD CHURCH

Balance Sheet
31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	7	6,708	-	6,708	5,798
CURRENT ASSETS					
Debtors	8	18,708	-	18,708	8,632
Cash at bank		70,680	-	70,680	57,458
		<u>89,388</u>	-	<u>89,388</u>	<u>66,090</u>
CREDITORS					
Amounts falling due within one year	9	(3,249)	-	(3,249)	(1,309)
		<u>86,139</u>	-	<u>86,139</u>	<u>64,781</u>
NET CURRENT ASSETS					
		<u>92,847</u>	-	<u>92,847</u>	<u>70,579</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>92,847</u>	-	<u>92,847</u>	<u>70,579</u>
NET ASSETS		<u>92,847</u>	-	<u>92,847</u>	<u>70,579</u>
FUNDS	10				
Unrestricted funds				<u>92,847</u>	<u>70,579</u>
TOTAL FUNDS				<u>92,847</u>	<u>70,579</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2024 and were signed on its behalf by:

S G Skinner - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. 'Recoverable gift aid' 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes value added tax and is accounted for on an accruals basis. Expenditure incurred directly on activities is grouped by activity; expenditure that cannot be allocated to any one activity is grouped under the heading 'Support Costs'.

No grants were offered subject to conditions which had not been met at the year-end date.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

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 facilities, services and goods are consumed, an expense in respect of those items is included in the Statement of Financial Activities. 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.

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 £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation has been applied at the following rates:

Production equipment	25% on cost
Computer equipment	33% on cost

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	602	13
	<u>602</u>	<u>13</u>

3. GRANTS PAYABLE

During the year the charity paid grants to institutions totalling £23,068 (2022 £14,610). Of this £7,188 (2022: £2,000) was contributed to DTI, £nil (2022: £1,800) was contributed to their work in Ukraine, £nil (2022 £1,000) was contributed towards Vineyard Pathway (leadership development) and £7,880 (2022 £5,310) was donated towards supporting the Vineyard church movement in the UK and internationally, being 5% of income.

Grants paid to other institutions were £nil (2022 £1,500) paid to Epsom & Ewell Foodbank, £1,000 (2022 £nil) to World Vision, £2,000 (2022 £nil) to Christians Against Poverty, £1,000 (2022 £nil) to TLG, £2,000 (2022 £nil) to The Good Company, £nil (2022 £1,500) to Epsom refugee Network and £2,000 (2022 £1,500) to Besom

In addition the charity paid £1,073 (2022 £643) to various individuals for hampers, gift vouchers and uniforms.

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.23	31.8.22
	£	£
Trustees' salaries	44,520	33,600
Trustees' pension contributions to money purchase schemes	3,562	2,688
	<u>48,082</u>	<u>36,288</u>

Duncan and Lorna Owen received the above employment benefits for serving as the church's senior pastors, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Expenses of £49 (2022 £nil) were reimbursed to 4 trustees in the year.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Church leaders	3	2
Administrative staff	1	-
	<u>4</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,190	2,228	108,418
Investment income	13	-	13
Total	<u>106,203</u>	<u>2,228</u>	<u>108,431</u>
EXPENDITURE ON			
Charitable activities			
Communities of Kindness	121	-	121
Equipping & Empowering	2,185	-	2,185
Gatherings	10,000	-	10,000
Giving	13,953	1,300	15,253
Pastoral	18,790	-	18,790
We love Epsom	570	-	570
Support Costs	30,166	-	30,166
Kids & Youth	3,333	928	4,261
Total	<u>79,118</u>	<u>2,228</u>	<u>81,346</u>
NET INCOME	27,085	-	27,085
RECONCILIATION OF FUNDS			
Total funds brought forward	43,494	-	43,494
TOTAL FUNDS CARRIED FORWARD	<u><u>70,579</u></u>	<u><u>-</u></u>	<u><u>70,579</u></u>

7. TANGIBLE FIXED ASSETS

	Production equipment £	Computer equipment £	Totals £
COST			
At 1 September 2022	7,764	3,001	10,765
Additions	3,064	958	4,022
At 31 August 2023	<u>10,828</u>	<u>3,959</u>	<u>14,787</u>
DEPRECIATION			
At 1 September 2022	3,471	1,496	4,967
Charge for year	2,272	840	3,112
At 31 August 2023	<u>5,743</u>	<u>2,336</u>	<u>8,079</u>
NET BOOK VALUE			
At 31 August 2023	<u><u>5,085</u></u>	<u><u>1,623</u></u>	<u><u>6,708</u></u>
At 31 August 2022	<u><u>4,293</u></u>	<u><u>1,505</u></u>	<u><u>5,798</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other debtors	750	22
Tax refunds recoverable on gift aid	16,779	6,975
Accrued income	-	128
Prepayments	1,179	1,507
	<u>18,708</u>	<u>8,632</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	1,616	-
Other creditors	1,633	1,309
	<u>3,249</u>	<u>1,309</u>

10. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
Unrestricted funds				
General fund	70,579	27,746	(5,478)	92,847
Youth events	-	(5,478)	5,478	-
	<u>70,579</u>	<u>22,268</u>	<u>-</u>	<u>92,847</u>
TOTAL FUNDS	<u>70,579</u>	<u>22,268</u>	<u>-</u>	<u>92,847</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	157,383	(129,637)	27,746
Youth events	2,108	(7,586)	(5,478)
	<u>159,491</u>	<u>(137,223)</u>	<u>22,268</u>
Restricted funds			
Dreaming the Impossible	2,186	(2,186)	-
	<u>161,677</u>	<u>(139,409)</u>	<u>22,268</u>
TOTAL FUNDS	<u>161,677</u>	<u>(139,409)</u>	<u>22,268</u>

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	43,494	27,085	70,579
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,494</u>	<u>27,085</u>	<u>70,579</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,203	(79,118)	27,085
Restricted funds			
Dreaming the Impossible	928	(928)	-
Special collection - Ukraine	1,300	(1,300)	-
	<hr/>	<hr/>	<hr/>
	2,228	(2,228)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>108,431</u>	<u>(81,346)</u>	<u>27,085</u>

11. RELATED PARTY DISCLOSURES

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

During the year the charity received donations totalling £52,946 (2022 £34,345) from related parties. There were no conditions attached to these.

12. POST BALANCE SHEET EVENTS

Since the end of the financial year covered by this report, EVC has received the following very significant gift by the West Ewell Evangelical Church (WEEC), an unincorporated association during its windup. The gift includes the church building in Lansdowne Road with a valuation of approximately £1 million, along with £125,000 in cash restricted for the purposes of building maintenance and improvement. There are no significant covenants as to the use of the building by EVC.

Legal fees of £2106 associated with the prospective building transfer were incurred in the current year, further legal fees and survey fees of approximately £2500 were incurred in 2023/2024 to complete the transaction.

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	131,509	88,421
Gift aid	29,566	19,997
	<hr/>	<hr/>
	161,075	108,418
Investment income		
Deposit account interest	602	13
	<hr/>	<hr/>
Total incoming resources	161,677	108,431
 EXPENDITURE		
Charitable activities		
Trustees' salaries	22,260	16,800
Trustees' pension contributions	1,781	1,344
Rent & room hire	9,347	7,163
Sundries	2,749	1,320
Gatherings	1,712	21
Discipleship	104	3
Leadership Development Conferences	2,935	1,254
Leadership Development Meetings & training	1,578	723
Leadership Development Books & Resources	235	205
Refreshments & welcome	2,370	906
Newcomers	527	927
Pastoral Care	263	91
Besom Projects	94	-
Courses	687	(588)
Livestream	192	410
Hospitality	743	159
Kids	953	671
Youth	7,586	4,518
Grants to institutions	23,068	14,610
Grants to individuals	1,074	643
	<hr/>	<hr/>
	80,258	51,180
Support costs		
Management		
Trustees' salaries	22,260	16,800
Trustees' pension contributions	1,781	1,344
Wages	16,870	2,800
Pensions	506	84
Office expenses	2,332	-
Insurance	833	276
Telephone	218	67
Carried forward	44,800	21,371

This page does not form part of the statutory financial statements

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
Management		
Brought forward	44,800	21,371
Advertising & marketing	639	438
Sundries	821	583
Licences	543	343
Professional Fees	816	689
Safeguarding	785	116
Technical Purchases	1,468	1,793
Travel	714	32
Subscriptions	100	75
Depn of production equipment	2,272	1,646
	<hr/>	<hr/>
	52,958	27,086
Finance		
Bank charges	97	45
Information technology		
Repairs and renewals	3	-
IT Software & Consumables	1,958	1,300
Depreciation of computer equipment	840	865
	<hr/>	<hr/>
	2,801	2,165
Governance costs		
Independent Examiners fee	1,140	870
Trustees expenses	49	-
Legal fees	2,106	-
	<hr/>	<hr/>
	3,295	870
Total resources expended	<hr/>	<hr/>
	139,409	81,346
Net income	<hr/>	<hr/>
	22,268	27,085
	<hr/>	<hr/>

EPSOM VINEYARD CHURCH

England & Wales - Charity number 1178547

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
EPSOM VINEYARD CHURCH

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EPSOM VINEYARD CHURCH

Contents of the Financial Statements
for the Year Ended 31 August 2022

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EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to advance the Christian religion for the public benefit in accordance with the charity's statement of faith in such part of the United Kingdom and the world through:

The organisation and provision of Christian worship:

The provision 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:

The provision of facilities for Christian training and service:

The support and provision of Christian evangelism and outreach:

The provision of assistance to the wider Christian church in its ministries

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable Activities during the year became closer to normal after the COVID19 pandemic, with the charity ensuring that it followed government guidance and regulation until restrictions were eased in August 2021. Significant activities undertaken during the period were:

Communities of kindness

The church ran several social events, aimed at bringing the community together, and providing a social space where members can invite friends and colleagues to.

Equipping and empowering

Leaders were encouraged to attend local and national training events online, which included the Vineyard National Leaders conference and also worship training events. .

Gatherings

During this year, the church moved to use Blenheim school for its physical meetings on Sunday along with a function room in a local pub for smaller gatherings and groups. The numbers attending every Sunday (adults and children) regularly exceeded 50 people. However the investment in online services continued as many members were unable to attend in person due to continuing COVID or the need to reduce physical contact with others.

Three small groups functioned at members houses either in person or/ over video conferencing for worship, teaching, Bible study, prayer and support. These all had an 'intentional' requirement, following the teaching of Jesus to "make disciples". These served to strengthen the church community & were great opportunities to invite guests to.

Due to increased revenue from people giving to the charity, the church recruited two paid staff (one day per week each) to help handle the youth group and social media and reduce the burden on the senior pastors allowing them to spend more time looking after church members and making plans for further growth and development of the church and community outreach during 2022 and on to 2023.

We Love Epsom

The church undertook several decorating and gardening projects for members of the community who would have struggled to have done the work by themselves. These came from referrals from The Besom Project in Leatherhead, but have been undertaken in the Borough of Epsom & Ewell.

It also worked in conjunction with Ewell Changemakers in gardening and cleaning of Ewell Village.

The church community also supported the local foodbank in Epsom, and encouraged church members to contribute necessary produce to help support the growing need during the pandemic.

Christmas Hampers were prepared for people in the community known to the church who were in need and where appropriate small grants are made to individuals in the community who have specific financial shortfalls.

The charity ran several Christians Against Poverty (CAP) money management courses, open to all, to provide money for management training, especially for those in debt. Some of these courses were run in local schools for the benefit of pupils.

Some members assisted in supporting Epsom Refugee Network by teaching English at their summer camp for children.

Connecting with other Local Churches

Members of Epsom Vineyard have met with Churches Together in Epsom, and connected with other Christian Leaders across our Borough..

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. The charity acts for the public benefit by providing practical help and education via the CAP courses, via donations to the Epsom foodbank, Epsom Refugee network, and the Besom project to needy members of the community, to national initiatives led by Vineyard Churches UK, and in provision of spiritual services available to all.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2022

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers help at all the events hosted by the church and provide almost all the income. The church's attendees provide a variety of services in the community free of charge in addition to the specific functions within the church. These include helping at events hosted by Epsom Refugee Network. This work has grown with the large number of migrants who are being hosted in Epsom from the Ukraine due to the war in that country.

FINANCIAL REVIEW

Financial position

The charity had income of £108,431 (2021 £57,981) and expenditure of £81,346 (2021 £51,370) in the year giving a surplus of £27,085 (2021 £6,611), all unrestricted funds.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted net current assets of no more than £100,000 or 50% of the charity's annual income (£54,215) and no less than £5,000 or 25% of its annual income (£27,107), or about 6 months' of unrestricted expenditure (£39,559), so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted net current assets of £64,781. This is healthy but is considered prudent given the increase in paid staff and the economic situation. The charity's surplus free reserves are to be used to expand the charity's activities.

Going concern

The trustees have considered going concern. The balance of reserves is considered sufficient to continue operation should the economic situation affect voluntary giving into the next financial year.

FUTURE PLANS

Since the Autumn term 2021 the church has been meeting in person at Blenheim School, Epsom. The church plans to continue to grow its activities during the remainder of 2022 and 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE014228, a charity registered as a body corporate under part 11 of the Charities Act 2011.

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Duncan and Lorna Owen. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

EVC was commissioned and 'planted out' by Sutton Vineyard on Sunday 3rd June 2018. Financially and governmentally EVC is an independent congregation. EVC is an independent congregation led by Duncan and Lorna Owen who are personally licensed by Vineyard Churches UK and Ireland (VCUKI) to use the Vineyard church brand according to the VCUKI bylaws.

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee.

Related parties

Remuneration was paid to two trustees which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have undertaken a review of the risks to the CIO and have taken steps to mitigate these.

The ongoing impact of COVID has been discussed by the trustees at every meeting. With the commencement of face to face Sunday meetings at Blenheim School in September 2021, the trustees initiated the generation of appropriate risk assessments to ensure that risks including safeguarding issues around the provision of activities for children were considered. At all times government guidance and regulations have been followed to ensure the safety of a number of more elderly members of the congregation.

The arrangement for hire of Blenheim School facilities is on an ad-hoc basis at a favourable charity rate and no long term agreement has been entered into so there is no unusual financial liability or lease agreement to be disclosed. With the increase in church membership over the period and consequent income increase, the trustees have maintained the hours of employment of the pastors at 4 days a week to cover their increased workload; the financial impact of which the trustees judge do not impose risk to the charity's financial stability for the foreseeable future.'

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178547

Principal address

12 Buxton Close
Epsom
Surrey
KT19 8BD

Trustees

D J Owen Trustee
Mrs L J Owen Trustee
S G Skinner Chair of Trustees
B L J Durrant Secretary
Mrs M E Ryan FCCA Treasurer
R Marshall Trustee (appointed 28.3.22)

Independent Examiner

Ajay Rajani
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 14 May 2023 and signed on its behalf by:

S G Skinner - Trustee

Independent Examiner's Report to the Trustees of
EPSOM VINEYARD CHURCH

Independent examiner's report to the trustees of EPSOM VINEYARD CHURCH

I report to the charity trustees on my examination of the accounts of EPSOM VINEYARD CHURCH (the CIO) for the year ended 31 August 2022.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO 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

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

16 May 2023

EPSOM VINEYARD CHURCH

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		106,190	2,228	108,418	57,979
Investment income	2	13	-	13	2
Total		<u>106,203</u>	<u>2,228</u>	<u>108,431</u>	<u>57,981</u>
EXPENDITURE ON					
Charitable activities					
Communities of Kindness		121	-	121	127
Equipping & Empowering		2,185	-	2,185	567
Gatherings		10,000	-	10,000	5,492
Giving		13,953	1,300	15,253	4,732
Pastoral		18,790	-	18,790	16,411
We love Epsom		570	-	570	440
Support Costs		30,166	-	30,166	20,707
Kids & Youth		3,333	928	4,261	2,894
Total		<u>79,118</u>	<u>2,228</u>	<u>81,346</u>	<u>51,370</u>
NET INCOME		27,085	-	27,085	6,611
RECONCILIATION OF FUNDS					
Total funds brought forward		43,494	-	43,494	36,883
TOTAL FUNDS CARRIED FORWARD		<u><u>70,579</u></u>	<u><u>-</u></u>	<u><u>70,579</u></u>	<u><u>43,494</u></u>

EPSOM VINEYARD CHURCH

Balance Sheet
31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	7	5,798	-	5,798	3,456
CURRENT ASSETS					
Debtors	8	8,632	-	8,632	5,128
Cash at bank		57,458	-	57,458	36,162
		<u>66,090</u>	<u>-</u>	<u>66,090</u>	<u>41,290</u>
CREDITORS					
Amounts falling due within one year	9	(1,309)	-	(1,309)	(1,252)
		<u>64,781</u>	<u>-</u>	<u>64,781</u>	<u>40,038</u>
NET CURRENT ASSETS					
		<u>70,579</u>	<u>-</u>	<u>70,579</u>	<u>43,494</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>70,579</u>	<u>-</u>	<u>70,579</u>	<u>43,494</u>
NET ASSETS					
		<u>70,579</u>	<u>-</u>	<u>70,579</u>	<u>43,494</u>
FUNDS					
Unrestricted funds	10			<u>70,579</u>	<u>43,494</u>
TOTAL FUNDS					
				<u>70,579</u>	<u>43,494</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2023 and were signed on its behalf by:

S G Skinner - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. 'Recoverable gift aid' 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes value added tax and is accounted for on an accruals basis. Expenditure incurred directly on activities is grouped by activity; expenditure that cannot be allocated to any one activity is grouped under the heading 'Support Costs'.

No grants were offered subject to conditions which had not been met at the year-end date.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

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 facilities, services and goods are consumed, an expense in respect of those items is included in the Statement of Financial Activities. 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.

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 £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation has been applied at the following rates:

Production equipment	25% on cost
Computer equipment	33% on cost

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	13	2

3. GRANTS PAYABLE

During the year the charity paid grants totalling £10,110 (2021 £3885) to Vineyard Churches UK. Of this £2,000 (2021: £nil) was contributed to DTI, £1,800 (2021: £nil) was contributed to their work in Ukraine, £1,000 (2021 £1,000) was contributed towards Vineyard Pathway (leadership development) and £5,310 (2021 £2,885) was donated towards supporting the Vineyard church movement in the UK and internationally, being 5% of income. £1,500 (2021 £nil) was paid to Epsom & Ewell Foodbank, £1,500 (2021 £nil) to Epsom refugee Network, £1,500 (2021 £nil) to Besom and £643 (2021 £847) to various individuals for hampers, gift vouchers and uniforms.

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.22	31.8.21
	£	£
Trustees' salaries	33,600	30,100
Trustees' pension contributions to money purchase schemes	2,688	2,408
	<u>36,288</u>	<u>32,508</u>

Duncan and Lorna Owen received the above employment benefits for serving as the church's senior pastors, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Expenses of £nil (2021 £7) were reimbursed to a trustee in the year.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Church leaders	2	2

No employees received emoluments in excess of £60,000.

Two additional staff members were taken on in July 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,979	-	57,979
Investment income	2	-	2
Total	<u>57,981</u>	<u>-</u>	<u>57,981</u>
EXPENDITURE ON			
Charitable activities			
Communities of Kindness	127	-	127

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Equipping & Empowering	567	-	567
Gatherings	5,492	-	5,492
Giving	4,732	-	4,732
Pastoral	16,411	-	16,411
We love Epsom	440	-	440
Support Costs	20,707	-	20,707
Kids & Youth	2,894	-	2,894
Total	<u>51,370</u>	<u>-</u>	<u>51,370</u>
NET INCOME	6,611	-	6,611
RECONCILIATION OF FUNDS			
Total funds brought forward	36,883	-	36,883
TOTAL FUNDS CARRIED FORWARD	<u>43,494</u>	<u>-</u>	<u>43,494</u>

7. TANGIBLE FIXED ASSETS

	Production equipment £	Computer equipment £	Totals £
COST			
At 1 September 2021	3,850	2,062	5,912
Additions	3,914	939	4,853
At 31 August 2022	<u>7,764</u>	<u>3,001</u>	<u>10,765</u>
DEPRECIATION			
At 1 September 2021	1,825	631	2,456
Charge for year	1,646	865	2,511
At 31 August 2022	<u>3,471</u>	<u>1,496</u>	<u>4,967</u>
NET BOOK VALUE			
At 31 August 2022	<u>4,293</u>	<u>1,505</u>	<u>5,798</u>
At 31 August 2021	<u>2,025</u>	<u>1,431</u>	<u>3,456</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other debtors	22	-
Tax	6,975	5,128
Accrued income	128	-
Prepayments	1,507	-
	<u>8,632</u>	<u>5,128</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other creditors	1,309	1,252
	<u>1,309</u>	<u>1,252</u>

10. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	43,494	27,085	70,579
	<u>43,494</u>	<u>27,085</u>	<u>70,579</u>
TOTAL FUNDS	<u>43,494</u>	<u>27,085</u>	<u>70,579</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	106,203	(79,118)	27,085
Restricted funds			
Dreaming the Impossible	928	(928)	-
Special collection - Ukraine	1,300	(1,300)	-
	<u>2,228</u>	<u>(2,228)</u>	<u>-</u>
TOTAL FUNDS	<u>108,431</u>	<u>(81,346)</u>	<u>27,085</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	36,883	6,611	43,494
	<u>36,883</u>	<u>6,611</u>	<u>43,494</u>
TOTAL FUNDS	<u>36,883</u>	<u>6,611</u>	<u>43,494</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,981	(51,370)	6,611
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,981</u>	<u>(51,370)</u>	<u>6,611</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	36,883	33,696	70,579
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,883</u>	<u>33,696</u>	<u>70,579</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,184	(130,488)	33,696
Restricted funds			
Dreaming the Impossible	928	(928)	-
Special collection - Ukraine	1,300	(1,300)	-
	<u>2,228</u>	<u>(2,228)</u>	<u>-</u>
TOTAL FUNDS	<u>166,412</u>	<u>(132,716)</u>	<u>33,696</u>

11. RELATED PARTY DISCLOSURES

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

During the year the charity received donations totalling £34,346 (2021 £18,750) from related parties. There were no conditions attached to these.

During this year the charity was charged £1,182 (2021: £5,013) by Effectevent, a company controlled by Duncan & Lorna Owen, for the purchase or hire of equipment.

12. POST BALANCE SHEET EVENTS

The ongoing impact of COVID has been discussed by the trustees at every meeting. With the commencement of face to face Sunday meetings at Blenheim School in September 2021, the trustees initiated the generation of appropriate risk assessments to ensure that risks including safeguarding issues around the provision of activities for children were considered. At all times government guidance and regulations have been followed to ensure the safety of a number of more elderly members of the congregation.

The arrangement for hire of Blenheim School facilities is on an ad-hoc basis at a favourable charity rate and no long term agreement has been entered into so there is no unusual financial liability or lease agreement to be disclosed. With the increase in church membership over the period and consequent income increase, the trustees have maintained the hours of employment of the pastors at 4 days a week to cover their increased workload; the financial impact of which the trustees judge do not impose risk to the charity's financial stability for the foreseeable future.'

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	88,421	48,027
Gift aid	19,997	9,952
	<hr/>	<hr/>
	108,418	57,979
Investment income		
Deposit account interest	13	2
	<hr/>	<hr/>
Total incoming resources	108,431	57,981
EXPENDITURE		
Charitable activities		
Trustees' salaries	16,800	15,050
Trustees' pension contributions	1,344	1,204
Rent & room hire	7,163	-
Sundries	1,320	318
Gatherings	21	127
Discipleship	3	9
Leadership Development Conferences	1,254	240
Leadership Development Meetings & training	723	225
Leadership Development Books & Resources	205	93
Refreshments & welcome	906	146
Newcomers	927	72
Pastoral Care	91	56
Besom Projects	-	125
Courses	(588)	99
Livestream	410	5,244
Hospitality	159	29
Kids	671	222
Youth	4,518	2,672
Grants to institutions	14,610	3,885
Grants to individuals	643	847
	<hr/>	<hr/>
	51,180	30,663
Support costs		
Management		
Trustees' salaries	16,800	15,050
Trustees' pension contributions	1,344	1,204
Wages	2,800	-
Pensions	84	-
Insurance	276	241
Telephone	67	43
Advertising & marketing	438	326
Sundries	583	-
Carried forward	22,392	16,864

This page does not form part of the statutory financial statements

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
Management		
Brought forward	22,392	16,864
Licences	343	96
Professional Fees	689	604
Safeguarding	116	193
Technical Purchases	1,793	-
Travel	32	-
Subscriptions	75	129
Depn of production equipment	1,646	933
	<hr/>	<hr/>
	27,086	18,819
Finance		
Bank charges	45	40
Information technology		
IT Software & Consumables	1,300	647
Depreciation of computer equipment	865	450
	<hr/>	<hr/>
	2,165	1,097
Governance costs		
Independent Examiners fee	870	744
Trustees expenses	-	7
	<hr/>	<hr/>
	870	751
Total resources expended	<hr/>	<hr/>
	81,346	51,370
Net income	<hr/>	<hr/>
	27,085	6,611
	<hr/>	<hr/>

EPSOM VINEYARD CHURCH

England & Wales - Charity number 1178547

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
EPSOM VINEYARD CHURCH

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EPSOM VINEYARD CHURCH

Contents of the Financial Statements
for the Year Ended 31 August 2021

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EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to advance the Christian religion for the public benefit in accordance with the charity's statement of faith in such part of the United Kingdom and the world through:

The organisation and provision of Christian worship:

The provision 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:

The provision of facilities for Christian training and service:

The support and provision of Christian evangelism and outreach:

The provision of assistance to the wider Christian church in its ministries

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable Activities during the year were affected by the COVID19 pandemic, with the charity ensuring that it followed government guidance and regulation at all times from March in 2020. Significant activities undertaken during the period were:

Communities of kindness

During the lock-down, virtual courses were run over video conferencing instead of events needing physical attendance. The charity ran two Christians Against Poverty (CAP) money management courses, open to all, to provide money management training, especially for those in debt. The church also ran a course on bringing up teenagers, providing education to parents on good practices.

Equipping and empowering

Leaders were encouraged to attend local and national training events online, which included the Vineyard National Leaders conference. The church also ran an 'Alpha' Christian basics course which was opened to the community with all church members encouraged to invite their friends and neighbours to attend.

Gatherings

During the year, the church moved entirely to online services which were broadcast over social media channels which were available to all. The restriction on physical attendance actually led to a growth in the number of people who connected with the church. This growth is reflected by the increase in the number of people donating funds to the church and a significant increase in revenue from the previous year.

During periods when outdoor activities were permitted, the format of the meetings allowed people to participate in the virtual church service from their cars at a local beauty spot and participate in socially distanced walks.

High quality video and audio equipment was purchased to provide an excellent production quality and up to 300 people connected to these services broadcast on 'Facebook' and 'Youtube'. In addition three small groups functioned at members houses / over video conferencing for worship, teaching, Bible study, prayer and support. These both had an 'intentional' requirement, following the teaching of Jesus to "make disciples". These served to strengthen the church community & were great opportunities to invite guests to.

A small team investigated the opportunities for physical meeting spaces in the area, and after careful consideration around access, suitability and cost, Blenheim School was selected as the location for physical meetings. The church intends to meet physically from September 2021 onwards subject to government restrictions.

We Love Epsom

The church undertook one decorating and a gardening project for members of the community who would have struggled to have done the work by themselves. These came from referrals from The Besom Project in Leatherhead, but have been undertaken in the Borough of Epsom & Ewell. The church community also supported the local foodbank in Epsom, and encouraged church members to contribute necessary produce to help support the growing need during the pandemic.

Connecting with other Local Churches

Members of Epsom Vineyard have met virtually with Churches Together in Epsom, and connected with other Christian Leaders across our Borough..

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. The charity acts for the public benefit by providing practical help via the CAP and marriage courses, via the Epsom foodbank and the Besom project to needy members of the community and in provision of spiritual services available to all.

Volunteers

Volunteers help at all the events hosted by the church and provide almost all the income. The church's attendees provide a variety of services in the community free of charge in addition to the specific functions within the church. These include giving English lessons to refugees through the Epsom Refugee Centre and helping at events hosted by Epsom & Ewell Age Concern.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2021

FINANCIAL REVIEW

Financial position

The charity had income of £57,981 (2020 £43,692) and expenditure of £51,370 (2020 £38,109) in the year giving a surplus of £6,611 (2020 £5,583), all unrestricted funds.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted net current assets of no more than £100,000 or 50% of the charity's annual income (£28,990) and no less than £5,000 or 25% of its annual income (£14,495), or about 6 months' of unrestricted expenditure (£25,685), so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted net current assets of £40,038. This is in excess of the stated maximum but is considered prudent at this early stage of the charity especially considering the pandemic emergency. The charity's surplus free reserves are to be used to expand the charity's activities.

Going concern

The trustees have considered going concern. The balance of reserves is considered sufficient to continue operation should the pandemic situation persist well into the next financial year.

FUTURE PLANS

In the Autumn term 2021 the church has been meeting in person at Blenheim School, Epsom.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE014228, a charity registered as a body corporate under part 11 of the Charities Act 2011.

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Duncan and Lorna Owen. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

EVC was commissioned and 'planted out' by Sutton Vineyard on Sunday 3rd July 2018. EVC is an independent congregation.

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully apprised of the requirements of being a trustee

Related parties

Remuneration was paid to two trustees which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have undertaken a review of the risks to the CIO and have taken steps to mitigate these

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178547

Principal address

12 Buxton Close
Epsom
Surrey
KT19 8BD

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2021

Trustees

D J Owen Trustee
Mrs L J Owen Trustee
S G Skinner Chair of Trustees
B L J Durrant Secretary
Mrs M E Ryan FCCA Treasurer
R Marshall (appointed 28.3.22)

Independent Examiner

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 28 March 2022 and signed on its behalf by:

S G Skinner - Trustee

Independent Examiner's Report to the Trustees of
EPSOM VINEYARD CHURCH

I report to the charity trustees on my examination of the accounts of EPSOM VINEYARD CHURCH (the CIO) for the year ended 31 August 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO 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
Fellow of the Ass'n of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

4 April 2022

EPSOM VINEYARD CHURCH

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		57,979	-	57,979	43,665
Investment income	2	2	-	2	27
Total		57,981	-	57,981	43,692
EXPENDITURE ON					
Charitable activities					
Communities of Kindness		127	-	127	553
Equipping & Empowering		567	-	567	863
Gatherings		5,492	-	5,492	6,072
Giving		4,732	-	4,732	4,515
Pastoral		16,411	-	16,411	8,367
We love Epsom		440	-	440	4,210
Support Costs		20,707	-	20,707	13,529
Kids & Youth		2,894	-	2,894	-
Total		51,370	-	51,370	38,109
NET INCOME		6,611	-	6,611	5,583
RECONCILIATION OF FUNDS					
Total funds brought forward		36,883	-	36,883	31,300
TOTAL FUNDS CARRIED FORWARD		43,494	-	43,494	36,883

The notes form part of these financial statements

EPSOM VINEYARD CHURCH

Balance Sheet
31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
FIXED ASSETS					
Tangible assets	7	3,456	-	3,456	3,148
CURRENT ASSETS					
Debtors	8	5,128	-	5,128	1,837
Cash at bank		36,162	-	36,162	34,022
		<u>41,290</u>	<u>-</u>	<u>41,290</u>	<u>35,859</u>
CREDITORS					
Amounts falling due within one year	9	(1,252)	-	(1,252)	(2,124)
		<u>40,038</u>	<u>-</u>	<u>40,038</u>	<u>33,735</u>
NET CURRENT ASSETS					
		<u>43,494</u>	<u>-</u>	<u>43,494</u>	<u>36,883</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>43,494</u>	<u>-</u>	<u>43,494</u>	<u>36,883</u>
NET ASSETS		<u>43,494</u>	<u>-</u>	<u>43,494</u>	<u>36,883</u>
FUNDS	10				
Unrestricted funds				<u>43,494</u>	<u>36,883</u>
TOTAL FUNDS				<u>43,494</u>	<u>36,883</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2022 and were signed on its behalf by:

S G Skinner - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. 'Recoverable gift aid' 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes value added tax and is accounted for on an accruals basis. Expenditure incurred directly on activities is grouped by activity; expenditure that cannot be allocated to any one activity is grouped under the heading 'Support Costs'.

No grants were offered subject to conditions which had not been met at the year-end date.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

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 facilities, services and goods are consumed, an expense in respect of those items is included in the Statement of Financial Activities. 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.

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 £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation has been applied at the following rates:

Production equipment	25% on cost
Computer equipment	33% on cost

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

2. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	2	27
	<u>2</u>	<u>27</u>

3. GRANTS PAYABLE

During the year the charity paid grants totalling £3,885 (2020 £3,181) to Vineyard Churches UK. Of this nil (£1,000 (2020 £1,000)) was contributed towards NLC and £2,885 (2020 £2,181) was donated towards supporting the Vineyard church movement in the UK and internationally, being 5% of income. £nil (2020 £1,000) was paid to Epsom & Ewell Foodbank and £847 (2020 £334) to various individuals for gift vouchers and uniforms.

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.21	31.8.20
	£	£
Trustees' salaries	30,100	15,400
Trustees' pension contributions to money purchase schemes	2,408	1,232
	<u>32,508</u>	<u>16,632</u>

Duncan and Lorna Owen received the above employment benefits for serving as the church's senior pastors, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Expenses of £7 (2020 £4) were reimbursed to a trustee in the year.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Church leaders	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,665	-	43,665
Investment income	27	-	27
Total	<u>43,692</u>	-	<u>43,692</u>
EXPENDITURE ON			
Charitable activities			
Communities of Kindness	553	-	553
Equipping & Empowering	863	-	863
Gatherings	6,072	-	6,072
Giving	4,515	-	4,515
Pastoral	8,367	-	8,367
We love Epsom	4,210	-	4,210

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Support Costs	13,529	-	13,529
Total	38,109	-	38,109
NET INCOME	5,583	-	5,583

RECONCILIATION OF FUNDS

Total funds brought forward	31,300	-	31,300
TOTAL FUNDS CARRIED FORWARD	36,883	-	36,883

7. TANGIBLE FIXED ASSETS

	Production equipment £	Computer equipment £	Totals £
COST			
At 1 September 2020	3,568	653	4,221
Additions	282	1,409	1,691
At 31 August 2021	3,850	2,062	5,912
DEPRECIATION			
At 1 September 2020	892	181	1,073
Charge for year	933	450	1,383
At 31 August 2021	1,825	631	2,456
NET BOOK VALUE			
At 31 August 2021	2,025	1,431	3,456
At 31 August 2020	2,676	472	3,148

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Tax	5,128	1,837

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Other creditors	1,252	2,124
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	36,883	6,611	43,494
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,883</u>	<u>6,611</u>	<u>43,494</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	57,981	(51,370)	6,611
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,981</u>	<u>(51,370)</u>	<u>6,611</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	31,300	5,583	36,883
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,300</u>	<u>5,583</u>	<u>36,883</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,692	(38,109)	5,583
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>43,692</u>	<u>(38,109)</u>	<u>5,583</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	31,300	12,194	43,494
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,300</u>	<u>12,194</u>	<u>43,494</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,673	(89,479)	12,194
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>101,673</u>	<u>(89,479)</u>	<u>12,194</u>

11. RELATED PARTY DISCLOSURES

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

During the year the charity received donations totalling £18,750 (2020 £20,650) from related parties. There were no conditions attached to these.

During this year the charity was charged £5013 (2020: £5,400) by Effectevent, a company controlled by Duncan & Lorna Owen, for the purchase or hire of equipment. At the year-end the charity owed Effectevent £nil (2020: £1,296).

12. POST BALANCE SHEET EVENTS

The ongoing impact of COVID has been discussed by the trustees at every meeting. With the commencement of face to face Sunday meetings at Blenheim School in September 2021, the trustees initiated the generation of appropriate risk assessments to ensure that risks including safeguarding issues around the provision of activities for children were considered. At all times government guidance and regulations have been followed to ensure the safety of a number of more elderly members of the congregation.

The arrangement for hire of Blenheim School facilities is on an ad-hoc basis at a favourable charity rate and no long term agreement has been entered into so there is no unusual financial liability or lease agreement to be disclosed. With the increase in church membership over the period and consequent income increase, the trustees have maintained the hours of employment of the pastors at 4 days a week to cover their increased workload; the financial impact of which the trustees judge do not impose risk to the charity's financial stability for the foreseeable future.'

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,027	35,335
Gift aid	9,952	8,330
	<hr/>	<hr/>
	57,979	43,665
Investment income		
Deposit account interest	2	27
	<hr/>	<hr/>
Total incoming resources	57,981	43,692
 EXPENDITURE		
Charitable activities		
Trustees' salaries	15,050	7,700
Trustees' pension contributions	1,204	616
Rent & room hire	-	1,120
Sundries	318	322
Gatherings	127	545
Discipleship	9	57
Leadership Development Conferences	240	504
Leadership Development Meetings & training	225	293
Leadership Development Books & Resources	93	9
Refreshments	146	51
Newcomers	72	4
Pastoral Care	56	47
Besom Projects	125	-
Courses	99	4,097
Worship	-	63
Welcome	-	15
Livestream	5,244	4,622
Hospitality	29	-
Kids	222	-
Youth	2,672	-
Grants to institutions	3,885	4,181
Grants to individuals	847	334
	<hr/>	<hr/>
	30,663	24,580
Support costs		
Management		
Trustees' salaries	15,050	7,700
Trustees' pension contributions	1,204	616
Office expenses	-	36
Insurance	241	224
Telephone	43	29
Advertising & marketing	326	338
Carried forward	16,864	8,943

This page does not form part of the statutory financial statements

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21	31.8.20
	£	£
Management		
Brought forward	16,864	8,943
Sundries	-	140
Licences	96	249
Professional Fees	604	525
Safeguarding	193	26
Technical Purchases	-	355
Travel	-	29
Subscriptions	129	-
Depn of production equipment	933	892
	<hr/>	<hr/>
	18,819	11,159
Finance		
Bank charges	40	-
Information technology		
IT Software & Consumables	647	1,016
IT equipment	-	509
Computer equipment	450	181
	<hr/>	<hr/>
	1,097	1,706
Governance costs		
Independent Examiners fee	744	660
Trustees expenses	7	4
	<hr/>	<hr/>
	751	664
Total resources expended	<hr/>	<hr/>
	51,370	38,109
Net income	<hr/>	<hr/>
	6,611	5,583
	<hr/>	<hr/>

EPSOM VINEYARD CHURCH

England & Wales - Charity number 1178547

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
EPSOM VINEYARD CHURCH

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EPSOM VINEYARD CHURCH

Contents of the Financial Statements
for the Year Ended 31 August 2020

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Detailed Statement of Financial Activities	12 to 13

EPSOM VINEYARD CHURCH

Report of the Trustees for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to advance the Christian religion for the public benefit in accordance with the charity's statement of faith in such part of the United Kingdom and the world through:

The organisation and provision of Christian worship:

The provision 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:

The provision of facilities for Christian training and service:

The support and provision of Christian evangelism and outreach:

The provision of assistance to the wider Christian church in its ministries

Significant activities

Charitable Activities during the year were affected by the COVID19 pandemic, with the charity ensuring that it followed government guidance and regulation at all times from March in 2020. Significant activities undertaken during the period were:

Communities of kindness

Members hosted barbeques, Fireworks, Christmas Carol singing, Halloween refreshments and meals for neighbours, literally following the teaching of Jesus to "love your neighbours".

During the lock-down, virtual courses were run over video conferencing instead of events needed physical attendance.

The charity ran a Christians Against Poverty (CAP) money management course, open to all, to provide money management training, especially for those in debt. It also ran a marriage course, and several couples attended.

Equipping and empowering

Leaders were encouraged to attend local and national training events, which included the Vineyard National Leaders conference and The Vineyard Worship Conference The church also ran an 'Alpha' Christian basics course which was opened to the community with all church members encouraged to invite their friends and neighbours to attend.

Gatherings

The church frequently met at Senzo, a local coffee shop for Sunday gatherings, which included the provision of child care in the Senzo play area. After March 2020, the church moved to having virtual meetings, which were broadcast to all who connected. High quality video and audio equipment was hired to provide an excellent production quality and up to 300 people connected to these services broadcast on 'Facebook' and 'Youtube'. In addition three small groups functioned at members houses / over video conferencing for worship, teaching, Bible study, prayer and support. These both had an 'intentional' requirement, following the teaching of Jesus to "make disciples". Social gathering events were arranged regularly, with walks and at local pubs or restaurants,. These served to strengthen the church community & were great opportunities to invite guests to.

We Love Epsom

The church undertook one decorating and a gardening project for members of the community who would have struggled to have done the work by themselves. These came from referrals from The Besom Project in Leatherhead, but have been undertaken in the Borough of Epsom & Ewell. The church community also supported the local foodbank in Epsom, and encouraged church members to contribute necessary produce to help support the growing need during the pandemic.

Connecting with other Local Churches

Members of Epsom Vineyard have met with Churches Together in Epsom, attended ecumenical prayer meetings, and connected with other Christian Leaders across our Borough..

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. The charity acts for the public benefit by providing practical help via the CAP and marriage courses, via the Epsom foodbank and the Besom project to needy members of the community and in provision of spiritual services available to all.

Volunteers

Volunteers help at all the events hosted by the church and provide almost all the income. The church's attendees provide a variety of services in the community free of charge in addition to the specific functions within the church. These include giving English lessons to refugees through the Epsom Refugee Centre and helping at events hosted by Epsom & Ewell Age Concern.

FINANCIAL REVIEW

Financial position

The charity had income of £43,692 (2019 £47,877) and expenditure of £38,109 (2019 £16,577) in the year giving a surplus of £5,583 (2019 £31,300), all unrestricted funds.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted net current assets of no more than £100,000 or 50% of the charity's annual income (£21,846) and no less than £5,000 or 25% of its annual income (£10,923), or about 6 months' of unrestricted expenditure (£19,054), so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted net current assets of £33,735. This is in excess of the stated maximum but is considered prudent at this early stage of the charity especially considering the pandemic emergency. The charity's surplus free reserves are to be used to expand the charity's activities.

Going concern

The trustees have considered going concern. The balance of reserves is considered sufficient to continue operation should the pandemic situation persist well into the next financial year.

FUTURE PLANS

In the Autumn term 2020 the church has been running the Alpha course, the CAP course and the Parenting Course online over videoconferencing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE014228, a charity registered as a body corporate under part 11 of the Charities Act 2011.

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Duncan and Lorna Owen.. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

EVC was commissioned and 'planted out' by Sutton Vineyard on Sunday 3rd July 2018. EVC is an independent congregation.

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee

Related parties

Remuneration was paid to two trustees which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest.

EPSOM VINEYARD CHURCH

Report of the Trustees
for the Year Ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have undertaken a review of the risks to the CIO and have taken steps to mitigate these

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178547

Principal address

12 Buxton Close
Epsom
Surrey
KT19 8BD

Trustees

D J Owen Trustee
Mrs L J Owen Trustee
S G Skinner Chair of Trustees
B L J Durrant Secretary
Mrs M E Ryan FCCA Treasurer

Independent Examiner

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 9 March 2021 and signed on its behalf by:

S G Skinner - Trustee

Independent Examiner's Report to the Trustees of
EPSOM VINEYARD CHURCH

Independent examiner's report to the trustees of EPSOM VINEYARD CHURCH

I report to the charity trustees on my examination of the accounts of EPSOM VINEYARD CHURCH (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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
Fellow of the Ass'n of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

9 March 2021

EPSOM VINEYARD CHURCH

**Statement of Financial Activities
for the Year Ended 31 August 2020**

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.8.20 Total funds £	Period 29.5.18 to 31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		43,665	-	43,665	47,869
Investment income	2	27	-	27	8
Total		43,692	-	43,692	47,877
EXPENDITURE ON					
Charitable activities					
Communities of Kindness		553	-	553	390
Equipping & Empowering		863	-	863	1,089
Gatherings		6,072	-	6,072	1,612
Giving		4,515	-	4,515	3,775
Pastoral		8,367	-	8,367	1,935
We love Epsom		4,210	-	4,210	816
Support Costs		13,529	-	13,529	6,960
Total		38,109	-	38,109	16,577
NET INCOME		5,583	-	5,583	31,300
RECONCILIATION OF FUNDS					
Total funds brought forward		31,300	-	31,300	-
TOTAL FUNDS CARRIED FORWARD		36,883	-	36,883	31,300

The notes form part of these financial statements

EPSOM VINEYARD CHURCH

Balance Sheet
31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	31.8.20 Total funds £	31.8.19 Total funds £
FIXED ASSETS					
Tangible assets	7	3,148	-	3,148	-
CURRENT ASSETS					
Debtors	8	1,837	-	1,837	2,673
Cash at bank		34,022	-	34,022	30,484
		<u>35,859</u>	<u>-</u>	<u>35,859</u>	<u>33,157</u>
CREDITORS					
Amounts falling due within one year	9	(2,124)	-	(2,124)	(1,857)
		<u>33,735</u>	<u>-</u>	<u>33,735</u>	<u>31,300</u>
NET CURRENT ASSETS					
		<u>36,883</u>	<u>-</u>	<u>36,883</u>	<u>31,300</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>36,883</u>	<u>-</u>	<u>36,883</u>	<u>31,300</u>
NET ASSETS					
		<u>36,883</u>	<u>-</u>	<u>36,883</u>	<u>31,300</u>
FUNDS					
Unrestricted funds	10			<u>36,883</u>	<u>31,300</u>
TOTAL FUNDS					
				<u>36,883</u>	<u>31,300</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2021 and were signed on its behalf by:

S G Skinner - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. 'Recoverable gift aid' 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes value added tax and is accounted for on an accruals basis. Expenditure incurred directly on activities is grouped by activity; expenditure that cannot be allocated to any one activity is grouped under the heading 'Support Costs'.

No grants were offered subject to conditions which had not been met at the year-end date.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

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 facilities, services and goods are consumed, an expense in respect of those items is included in the Statement of Financial Activities. 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.

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 £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation has been applied at the following rates:

Production equipment	25% on cost
Computer equipment	33% on cost

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. INVESTMENT INCOME

	Year Ended 31.8.20 £	Period 29.5.18 to 31.8.19 £
Deposit account interest	27	8

3. GRANTS PAYABLE

During the year the charity paid grants totalling £3,181 (2019 £3,775) to Vineyard Churches UK. Of this £1,000 was contributed towards NLC and £2,181 was donated towards supporting the Vineyard church movement in the UK and internationally, being 5% of income. £1,000 was paid to Epsom & Ewell Foodbank and £334 to various individuals for gift vouchers and uniforms.

4. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31.8.20 £	Period 29.5.18 to 31.8.19 £
Trustees' salaries	15,400	3,500
Trustees' pension contributions to money purchase schemes	1,232	112
	<u>16,632</u>	<u>3,612</u>

Duncan and Lorna Owen received the above employment benefits for serving as the church's senior pastors, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Expenses of £4 (2019 £633) were reimbursed to a trustee in the year.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.8.20	Period 29.5.18 to 31.8.19
Church leaders	2	1

No employees received emoluments in excess of £60,000.

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,993	2,876	47,869
Investment income	8	-	8
Total	45,001	2,876	47,877
EXPENDITURE ON			
Charitable activities			
Communities of Kindness	390	-	390
Equipping & Empowering	1,089	-	1,089
Gatherings	1,612	-	1,612
Giving	3,275	500	3,775
Pastoral	1,935	-	1,935
We love Epsom	816	-	816
Support Costs	4,584	2,376	6,960
Total	13,701	2,876	16,577
NET INCOME	31,300	-	31,300
TOTAL FUNDS CARRIED FORWARD	31,300	-	31,300

7. TANGIBLE FIXED ASSETS

	Production equipment £	Computer equipment £	Totals £
COST			
Additions	3,568	653	4,221
DEPRECIATION			
Charge for year	892	181	1,073
NET BOOK VALUE			
At 31 August 2020	2,676	472	3,148
At 31 August 2019	-	-	-

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Tax	1,837	2,673
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Trade creditors	-	100
Other creditors	2,124	1,757
	<u> </u>	<u> </u>
	<u>2,124</u>	<u>1,857</u>

10. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At
	£	£	31.8.20
			£
Unrestricted funds			
General fund	31,300	5,583	36,883
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,300</u>	<u>5,583</u>	<u>36,883</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,692	(38,109)	5,583
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>43,692</u>	<u>(38,109)</u>	<u>5,583</u>

Comparatives for movement in funds

	Net movement in funds	At
	£	31.8.19
		£
Unrestricted funds		
General fund	31,300	31,300
	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,300</u>	<u>31,300</u>

EPSOM VINEYARD CHURCH

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,001	(13,701)	31,300
Restricted funds			
Dreaming the Impossible	500	(500)	-
Donated goods and services	2,376	(2,376)	-
	<u>2,876</u>	<u>(2,876)</u>	<u>-</u>
TOTAL FUNDS	<u>47,877</u>	<u>(16,577)</u>	<u>31,300</u>

11. RELATED PARTY DISCLOSURES

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

During the year the charity received gift-aided donations totalling £20,650 (2019 £24,260) from related parties. There were no conditions attached to these.

In the previous period, Effectevent, a company controlled by Duncan and Lorna Owen, lent equipment to the charity at no cost. An estimate of the value that the charity would have been willing to pay to hire similar equipment during the period to 31 August 2019 was £2,376 and this was included in the income reported for that period. During this year the charity was charged £5,400 (2019: £nil) by Effectevent, for the purchase or hire of equipment. At the year-end the charity owed Effectevent £1,296 (2019: £nil).

12. POST BALANCE SHEET EVENTS

The impact of COVID-19 was considered by the Trustees at their meeting on 10.3.20. It was noted that EVC has a significant number of senior aged members who are more vulnerable and that virtual meetings might need to be considered. The intention was to continue with the meetings at Café Senzo. However shortly after this the government banned all such meetings, plus home meetings so all small groups have moved to 'virtual' meetings (over Zoom), plus Sunday Gatherings 'live-streamed' from the Pastors' own home, with no non-immediate family contact required to produce. This reduces overheads for renting premises and refreshments but has led to extra costs to facilitate the live stream and Zoom meetings with additional workload both pastorally and preparing the live-stream. The pastors' salaries have been increased from 1 to 3 days per week to partly compensate for this extra time but this is for an initial period of the crisis (3 months) and is under continual review by the trustees.

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	Year Ended 31.8.20 £	Period 29.5.18 to 31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,335	37,543
Gift aid	8,330	7,950
Donated services and facilities	-	2,376
	<hr/>	<hr/>
	43,665	47,869
Investment income		
Deposit account interest	27	8
	<hr/>	<hr/>
Total incoming resources	43,692	47,877
EXPENDITURE		
Charitable activities		
Trustees' salaries	7,700	1,750
Trustees' pension contributions	616	56
Rent & room hire	1,120	1,312
Sundries	322	295
Gatherings	545	370
Discipleship	57	146
Leadership Development Conferences	504	768
Leadership Development Meetings & training	293	109
Leadership Development Books & Resources	9	66
Refreshments	51	275
Newcomers	4	16
Pastoral Care	47	113
Besom Projects	-	516
Courses	4,097	50
Worship	63	-
Welcome	15	-
Livestream	4,622	-
Grants to institutions	4,181	3,775
Grants to individuals	334	-
	<hr/>	<hr/>
	24,580	9,617
Support costs		
Management		
Trustees' salaries	7,700	1,750
Trustees' pension contributions	616	56
Office expenses	36	49
Insurance	224	-
Telephone	29	61
Carried forward	8,605	1,916

This page does not form part of the statutory financial statements

EPSOM VINEYARD CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	Year Ended 31.8.20 £	Period 29.5.18 to 31.8.19 £
Management		
Brought forward	8,605	1,916
Postage and stationery	-	2
Advertising & marketing	338	407
Sundries	140	-
Licences	249	104
Professional Fees	525	389
Safeguarding	26	133
Technical Purchases	355	436
Travel	29	146
Depn of production equipment	892	-
	<hr/>	<hr/>
	11,159	3,533
Finance		
Bank charges	-	6
Information technology		
IT Software & Consumables	1,016	505
Donated equipment hire	-	2,376
IT equipment	509	-
Computer equipment	181	-
	<hr/>	<hr/>
	1,706	2,881
Governance costs		
Independent Examiners fee	660	540
Trustees expenses	4	-
	<hr/>	<hr/>
	664	540
Total resources expended	<hr/>	<hr/>
	38,109	16,577
Net income	<hr/>	<hr/>
	5,583	31,300