

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

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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 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.

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

				Year Ended 31.8.20 Total funds £	Period 29.5.18 to 31.8.19 Total funds £
	Notes	Unrestricted fund £	Restricted 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)
NET CURRENT ASSETS		<u>33,735</u>	<u>-</u>	<u>33,735</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	10				
Unrestricted funds				36,883	31,300
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
	<u>27</u>	<u>8</u>

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
	<u>2</u>	<u>1</u>

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>

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/> 43,665	<hr/> 47,869
Investment income		
Deposit account interest	27	8
	<hr/> 43,692	<hr/> 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/> 24,580	<hr/> 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/> 11,159	<hr/> 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/> 1,706	<hr/> 2,881
Governance costs		
Independent Examiners fee	660	540
Trustees expenses	4	-
	<hr/> 664	<hr/> 540
Total resources expended	<hr/> 38,109	<hr/> 16,577
Net income	<hr/> <hr/> 5,583	<hr/> <hr/> 31,300