

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

|  | Page     |
|--|----------|
| Report of the Trustees                     | 1 to 4   |
| Independent Examiner's Report              | 5        |
| Statement of Financial Activities          | 6        |
| Balance Sheet                              | 7        |
| Notes to the Financial Statements          | 8 to 12  |
| Detailed Statement of Financial Activities | 13 to 14 |

## 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<br>fund<br>£ | Restricted<br>funds<br>£ | 31.8.21<br>Total<br>funds<br>£ | 31.8.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                                |                                |
| Donations and legacies             |       | 57,979                    | -                        | 57,979                         | 43,665                         |
| Investment income                  | 2     | 2                         | -                        | 2                              | 27                             |
| <b>Total</b>                       |       | 57,981                    | -                        | 57,981                         | 43,692                         |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                                |                                |
| <b>Charitable activities</b>       |       |                           |                          |                                |                                |
| 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                          | -                              |
| <b>Total</b>                       |       | 51,370                    | -                        | 51,370                         | 38,109                         |
| <b>NET INCOME</b>                  |       | 6,611                     | -                        | 6,611                          | 5,583                          |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                |                                |
| <b>Total funds brought forward</b> |       | 36,883                    | -                        | 36,883                         | 31,300                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 43,494                    | -                        | 43,494                         | 36,883                         |

The notes form part of these financial statements



EPSOM VINEYARD CHURCH

Balance Sheet

31 August 2021

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.8.21<br>Total<br>funds<br>£ | 31.8.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                                |                                |
| Tangible assets                                  | 7     | 3,456                     | -                        | 3,456                          | 3,148                          |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                                |                                |
| 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>                  |
| <b>CREDITORS</b>                                 |       |                           |                          |                                |                                |
| Amounts falling due within one year              | 9     | (1,252)                   | -                        | (1,252)                        | (2,124)                        |
| <b>NET CURRENT ASSETS</b>                        |       | <u>40,038</u>             | <u>-</u>                 | <u>40,038</u>                  | <u>33,735</u>                  |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>43,494</u>             | <u>-</u>                 | <u>43,494</u>                  | <u>36,883</u>                  |
| <b>NET ASSETS</b>                                |       | <u>43,494</u>             | <u>-</u>                 | <u>43,494</u>                  | <u>36,883</u>                  |
| <b>FUNDS</b>                                     | 10    |                           |                          |                                |                                |
| Unrestricted funds                               |       |                           |                          | <u>43,494</u>                  | <u>36,883</u>                  |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <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  |
|----------------|----------|----------|
|                | 2        | 2        |
| Church leaders | <u>2</u> | <u>2</u> |

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

#### **6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                     |
| Donations and legacies            | 43,665                    | -                        | 43,665              |
| Investment income                 | 27                        | -                        | 27                  |
| <b>Total</b>                      | <u>43,692</u>             | <u>-</u>                 | <u>43,692</u>       |
| <b>EXPENDITURE ON</b>             |                           |                          |                     |
| <b>Charitable activities</b>      |                           |                          |                     |
| 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               |

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------|---------------------------|--------------------------|---------------------|
| Support Costs     | 13,529                    | -                        | 13,529              |
| <b>Total</b>      | 38,109                    | -                        | 38,109              |
| <b>NET INCOME</b> | 5,583                     | -                        | 5,583               |

**RECONCILIATION OF FUNDS**

|                                    |        |   |        |
|------------------------------------|--------|---|--------|
| <b>Total funds brought forward</b> | 31,300 | - | 31,300 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 36,883 | - | 36,883 |

**7. TANGIBLE FIXED ASSETS**

|                       | Production<br>equipment<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|------------------------------|----------------------------|-------------|
| <b>COST</b>           |                              |                            |             |
| 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       |
| <b>DEPRECIATION</b>   |                              |                            |             |
| At 1 September 2020   | 892                          | 181                        | 1,073       |
| Charge for year       | 933                          | 450                        | 1,383       |
| At 31 August 2021     | 1,825                        | 631                        | 2,456       |
| <b>NET BOOK VALUE</b> |                              |                            |             |
| 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<br>£ | 31.8.20<br>£ |
| 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<br>£ | 31.8.20<br>£ |
|-----------------|--------------|--------------|
| Other creditors | 1,252        | 2,124        |

**10. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

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

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

## 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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 31,300         | 12,194                           | 43,494             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,673                    | (89,479)                   | 12,194                    |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 31.8.20<br>£ |
|--|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>               |              |              |
| <b>Donations and legacies</b>              |              |              |
| Donations                                  | 48,027       | 35,335       |
| Gift aid                                   | 9,952        | 8,330        |
|  | <hr/> 57,979 | <hr/> 43,665 |
| <b>Investment income</b>                   |              |              |
| Deposit account interest                   | 2            | 27           |
|  | <hr/>        | <hr/>        |
| <b>Total incoming resources</b>            | 57,981       | 43,692       |
| <br><b>EXPENDITURE</b>                     |              |              |
| <b>Charitable activities</b>               |              |              |
| 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/> 30,663 | <hr/> 24,580 |
| <b>Support costs</b>                       |              |              |
| <b>Management</b>                          |              |              |
| 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<br>£ | 31.8.20<br>£ |
|-----------------------------------|--------------|--------------|
| <b>Management</b>                 |              |              |
| 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       |
| <br><b>Finance</b>                |              |              |
| Bank charges                      | 40           | -            |
| <br><b>Information technology</b> |              |              |
| IT Software & Consumables         | 647          | 1,016        |
| IT equipment                      | -            | 509          |
| Computer equipment                | 450          | 181          |
|                                   | <hr/>        | <hr/>        |
|                                   | 1,097        | 1,706        |
| <br><b>Governance costs</b>       |              |              |
| Independent Examiners fee         | 744          | 660          |
| Trustees expenses                 | 7            | 4            |
|                                   | <hr/>        | <hr/>        |
|                                   | 751          | 664          |
| <br>Total resources expended      | <hr/>        | <hr/>        |
|                                   | 51,370       | 38,109       |
| <br><b>Net income</b>             | <hr/>        | <hr/>        |
|                                   | 6,611        | 5,583        |
|                                   | <hr/>        | <hr/>        |