

**WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**  
**(REGISTERED NUMBER : 03073426)**

**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

(Company limited by guarantee and not having a share capital)

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# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

(Company limited by guarantee and not having a share capital)

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Chris Goodier	(resigned 12 October 2020)
	Nigel Hemming	
	Nigel Jameson	
	Graham Matthews	(Chairman)
	Matthew Parker	
	Roger Tetstall	
	Laura Trevett	(VCUKI appointed)
<b>Charity number</b>	1047868	
<b>Company number</b>	3073426	
<b>Registered office</b>	Unit A Bar End Industrial Estate Bar End Road Winchester SO23 9NP	
<b>Independent examiners</b>	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA	
<b>Bankers</b>	Bank of Scotland 33 Old Broad Street London	

# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees, who are also the directors for the purposes of company law, present their report and the accounts for the year ended 31 December 2020.

### **Directors**

The directors who served during the period were:

Chris Goodier	(resigned 12 October 2020)
Nigel Hemming	
Nigel Jameson	
Graham Matthews	(Chairman)
Matthew Parker	
Roger Tetstall	
Laura Trevett	(VCUKI appointed)

### **Legal status**

Winchester Vineyard Christian Fellowship was incorporated on 28 June 1995 and is constituted under its Memorandum and Articles of Association. It was registered as a charity on 11 June 1995 and its Charity registration number is 1047868.

### **Objective**

The objects of Winchester Vineyard Christian Fellowship, as laid down in the Memorandum of Association are:

- The furtherance of religious or secular public education
- the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations
- the relief of the poor and needy
- the relief of the sick and elderly
- such other charitable objects and for the benefit of such other charitable bodies and institutions as the Trustees shall in their absolute discretion see fit

### **Activities**

The charity's main focus is promoting spiritual and emotional character growth, and helping those in need regardless of faith or background. We aim to make a tangible and positive difference in the communities which we live and work in, as well as partnering with and supporting those who are doing similar work further afield.

The charity's services and premises are available to the general public. The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties.

Our charitable purposes are for the public benefit, and are described in detail below:

- To develop and run worship services and associated ministries, providing oversight and support for volunteers, developing courses and other events that encourage spiritual growth
- To support and train leaders, providing ongoing coaching and training through the Leadership Community with a particular emphasis on identifying and training new leaders.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### Activities (continued)

- To grow and multiply small groups who engage with their local communities in a positive way and encourage the development of new groups in new locations.
- To own and operate a church building in Winchester including offices and meeting rooms for the facility of ministry and the use of local community groups.
- To publish information in print and online which communicates vision, values and activities for the benefit of church members and the wider community.
- To raise funds by committed giving, donations, bequests and gifts of money or other goods and property.
- To apply any assets so obtained to defraying the working expenses of Winchester Vineyard Christian Fellowship and to fund activities that further the objects of Winchester Vineyard Christian Fellowship.
- To receive and administer any funds, donations, bequests, goods or other gifts, now or in the future, for charitable purposes connected with, or calculated to further, the objects of Winchester Vineyard Christian Fellowship.
- To assist or benefit those in need by way of grants, loans, food, children's clothing and equipment and/or other appropriate means.
- To make grants to any charity, or charitable fund or charitable institution existing or hereafter established which, in the opinion of the Trustees, directly or indirectly benefits persons in need.

### Review of activities

Like many churches, the Covid 19 pandemic had a dramatic effect on activities during 2020.

With lockdown necessitating the cancellation of all public events, worship services and other groups quickly transitioned online in March. Services were pre-recorded from people's homes and broadcast on Sunday mornings via Facebook. Tracking the overall numbers taking part during this season is almost impossible. Initially 100-120 'screens' participated live with others watching on catch up later. After a dip in the summer the live participants settled down, usually ranging from 50-80 with more catching up via Facebook and also via the church YouTube Channel, where all content was posted.

In addition, evening services were held in the building under social distancing guidelines during October and November until prevented by further restrictions. During the Autumn, two drive-in services for children & families took place in the Car Park, as well as a one-off walk-in Carol service just before Christmas.

1 person was baptised in the local river as a public declaration of their faith.

Life Groups remained the primary place for connection and relationship building in the church and were well attended. Nearly all Life Groups quickly switched to online video technology to continue meeting regularly. The online format also enabled several small Alpha Courses to take place for those exploring faith.

For groups where the majority couldn't manage the technology, they mostly stayed in touch via WhatsApp group text chats instead. The pastoral team employed various strategies to reach out to those who were lonely or isolated, including regular phone calls, socially distanced walks and garden visits when allowed.

Regular prayer gatherings continued online with at least 3 separate groups meeting most months. Other special one-off online events included Easter Communion, Worship Nights and a Quiz night. Streams of Hope (Counselling and Healing) appointments continued online.

## WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### Review of activities (continued)

Children's ministry moved online with pre-recorded content on YouTube and live family gatherings on zoom interspersed between the drive-in services. Teenagers mostly met in small groups online, with the occasional in-person gathering when allowed.

Two students successfully graduated from the Discipleship Year programme in the summer, having contributed to students, youth, children's and compassion ministry.

#### **Compassion**

2020 was planned to be transition year for the Compassion ministry with Jenny Mackereth retiring after 10 years and handing over to Stephen Martin. In the midst of this ongoing change, the team quickly stepped up their activity in response to the covid crisis, supporting over 50 local families with food bags, toiletries and fresh food while in isolation. They were supported in this initiative by generous financial gifts from church members and a significant amount of additional volunteers.

Much of the work of the Children's Storehouse paused initially to facilitate the food project, but once back up and running in the Autumn, it continued to provide Children's Clothes and Baby Equipment for those in genuine need as well as covid safe Seasonal events such as Christmas Toys and Hampers.

During most of 2020, the church sanctuary was 'borrowed' by Winchester Basics Bank (WBB) who needed a large space to store and organise their food distribution response to covid. From Autumn 2020, the church entered into partnership with WBB to become a local distribution partner for food, and also to become the center of their operation to supply clothes to those in need. This meant expanding the long-established children's Storehouse to include adults clothes, some of which were transferred from WBB's stock.

Street Teams continue to visit the homeless regularly in the City Centre when permitted, providing support and encouragement as well as food, clothing & sleeping bags.

<b>FOOD PROVISION</b>	<b>2019</b>	<b>2020</b>
Fresh food (individuals)	632*	1,080*
Food bags	180	1,026
Christmas Hampers	86	100

\* Not including food deliveries to hostels. 2020 estimate is 2,000+ individuals

<b>STOREHOUSE</b>	<b>2019</b>	<b>2020</b>
Children Helped	656	581
Baby Equipment	202	239
Toy Fair	156	115

#### **Global Partners**

The church continues to support several partnerships abroad which include sponsoring Aids Orphans through Karis Kids ministry in Uganda, encouraging peace initiatives in the Middle East, outreach to street children in Brazil. Typically, these projects are supported both by a combination of both the church and individual donations. An additional offering in October raised £6K to support partners in Uganda with the after effects of covid.

# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

### **Review of activities (continued)**

#### **Volunteer Hours**

Most of the churches activities and projects could not run without the volunteer hours put in by many people. It is estimated that members of the church and community give around 15,000 hours per year.

#### **Membership**

The church does not have a formal membership but considers those as functional members who:-

- Attend Sunday Services
- Attend a life group
- Join a serving team
- Regularly give financially
- Invite others to be involved

Around 270 people are tagged on the database as current and active members with GDPR consent received.

Winchester Vineyard Christian Fellowship is registered with the office of the Information Commissioner. Information stored on the membership database is only used for purposes associated with obtaining the objects of Winchester Vineyard Christian Fellowship, as detailed above. Full details of Winchester Vineyard Christian Fellowship data protection policy are available from the Office Manager.

### **Financial Review**

#### **Giving**

The principal income source for Winchester Vineyard Christian Fellowship is through personal donations. In addition, the church is able to claim gift aid for givers who pay tax. We do not currently receive any grants or bursaries from external bodies. Occasionally, additional gifts are invited for specific capital expenditure.

Outside of regular giving, people give an enormous amount of time, energy and resources to benefit the local community - clothes, food bags, street pastors, night-shelter and further afield. For example, a number of people give direct to Karis Kids benefiting orphaned children and building new families in Uganda.

#### **Reserves policy**

The reserves policy was reviewed in 2020 to maintain a current ratio greater than or equal to 1.5. With the increase in cash balances during 2020 the policy goal has been comfortably achieved.

#### **Net Income and Savings**

Total income in the year of £481,045 (2019: £553,500) and expenditure of £448,735 (2019: £551,108) resulted in a surplus for the year of £32,310 (2019: £2,392). Fund balances at 31 December 2020 were £871,898 (2019: £839,588), with £14,914 (2019: £12,284) relating to restricted funds. General funds at 31 December 2020 stood at £142,053 (2019: £102,076). During the prior year a property capital fund was established, representing the value of freehold property less associated borrowings. The balance on this fund at 31 December 2020 is £714,578 (2019: £720,851). Bank balances at the year end increased to £158,706 (2019: £101,166).

#### **Staff Pension**

The auto-enrolment staging took place in August 2016 and is progressing satisfactorily.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### Future Plans

We anticipate that worship services will take place in the building again during 2021.

With the building hardly used for public worship and events, the hoped for improvement works to the main sanctuary and kitchen are now mainly on the backburner, although the kitchen floor is still in need of replacing.

Early in 2020 the trustees approved an initial feasibility study to explore at least part financing the expanding Compassion ministry through grant funding. The Covid19 crisis has significantly delayed this process, but we hope to realise some additional funds in 2021/2022.

### Structure, Governance and Management

The constitution, organisational structure, objects and methods by which they are attained are as laid down in the Memorandum of Association, which is Winchester Vineyard Christian Fellowship charity's governing document.

Trustees are invited to join the Board by the Chairman, after consultation with existing trustees. Trustees ordinarily serve for a term of three years and, unless they declare otherwise, shall be available for re-election.

Trustees and members of management teams are encouraged to identify opportunities to improve their understanding of Charity Governance. Expenses associated with governance training are met from Winchester Vineyard Christian Fellowship funds.

The trustees actively seek to mitigate the operational risks associated with the routine management of Winchester Vineyard Christian Fellowship's affairs through the creation of a risk management policy and the maintenance of a risk register. Oversight for the creation and maintenance of a risk register, child protection, vulnerable adult protection, data protection and all related risk management policy is a collective responsibility of the trustees. The coordinating trustee is Roger Tetstall.

The trustees have established a number of teams with responsibility for overseeing various aspects of the charity's affairs and for the attainment of its objects. At least one trustee is appointed to each team, and is responsible for reporting any relevant or significant developments to the Board.

### Team

The Pastoral staff team comprised:

- Nigel and Jo Hemming (Senior Pastors)
- Stephen Martin (Assistant Pastor: Children and Youth)
- Paul Phillips (Assistant Pastor: Mission, Prayer and Training)
- Louise Martin (Kids Church Manager)
- Chris Benfield (Pastoral Assistant: Youth and Media - started October 2020)

The Operations team comprised:

- Becca Jones (Operations Manager)
- Alison Hartley (Catering and Admin)
- Samuel Richards (Bookkeeper)
- Charles Green (Maintenance Manager)



# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### Structure, Governance and Management (continued)

Amy Bell stepped down from the role of Pastoral Assistant in Sep 2020. Natasha Green stepped down from the role of Operations Assistant in October 2020. Julie Iles transitioned to the new role of Storehouse Project Leader in Sep 2020. The role of Receptionist (Lynette Holding) was made redundant in Sep 2020.

The church made use of the government's furlough scheme and while none of the Pastoral Staff were furloughed, most of the Operations team were furloughed (for varying lengths of time) during 2020.

In Autumn 2020 Mark Iles handed over the role of Financial Oversight to Simon Snowball.

The staff team were supported by a small group of (mainly voluntary) Overseers, and a larger Leadership Community (over 70 volunteer leaders) who met regularly through the year via videocall.

### Statement of responsibilities of the members of the committee

The trustees, who are also the directors of Winchester Vineyard Christian Fellowship for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on  
and signed on their behalf by



16th June 2021

G Matthews

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

YEAR ENDED 31 DECEMBER 2020

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020, which are set out on pages 9 to 21.

### Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the "2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

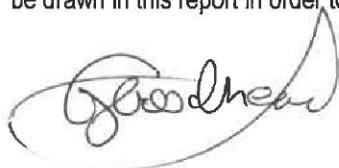
### Independent examiner's report

Since the company'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 member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



C J Goodhead FCA

16 June 2021

Knight Goodhead Limited, 7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire SO53 3DA

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020 (Including Income and Expenditure Account)

		Unrestricted funds	Restricted funds	2020	2019
	Note	£	£	£	£
INCOME					
Voluntary income	3	377,993	68,982	446,975	503,910
Charitable activities	4	7,519	10,350	17,869	49,483
Investment income		7	-	7	107
Other income - CJRS grants		16,194	-	16,194	-
<b>TOTAL INCOME</b>		<b>401,713</b>	<b>79,332</b>	<b>481,045</b>	<b>553,500</b>
EXPENDITURE					
Charitable activities	5	355,967	92,768	448,735	551,108
<b>TOTAL EXPENDITURE</b>		<b>355,967</b>	<b>92,768</b>	<b>448,735</b>	<b>551,108</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>45,746</b>	<b>(13,436)</b>	<b>32,310</b>	<b>2,392</b>
<b>TRANSFERS BETWEEN FUNDS</b>	13	<b>(16,066)</b>	<b>16,066</b>	<b>-</b>	<b>-</b>
<b>NET INCOME FOR YEAR</b>		<b>29,680</b>	<b>2,630</b>	<b>32,310</b>	<b>2,392</b>
<b>FUND BALANCES AT 31 DECEMBER 2019</b>		<b>827,304</b>	<b>12,284</b>	<b>839,588</b>	<b>837,196</b>
<b>FUND BALANCES AT 31 DECEMBER 2020</b>		<b>856,984</b>	<b>14,914</b>	<b>871,898</b>	<b>839,588</b>

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

All incoming resources and resources expended derive from continuing activities.

## BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	8	1,517,098	1,557,818
CURRENT ASSETS			
Debtors	9	10,324	15,632
Cash at bank and in hand		158,706	101,166
		<u>169,030</u>	<u>116,798</u>
CREDITORS: amounts falling due within one year	10	<u>(63,786)</u>	<u>(56,335)</u>
NET CURRENT ASSETS		105,244	60,463
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,622,342</u>	<u>1,618,281</u>
CREDITORS: amounts falling due after more than one year	11	(750,444)	(778,693)
NET ASSETS		<u>871,898</u>	<u>839,588</u>
FUNDS			
Restricted funds	12	14,914	12,284
Unrestricted funds	13	856,984	827,304
TOTAL FUNDS		<u>871,898</u>	<u>839,588</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the trustees on  
and signed on their behalf by

 16th June 2021

G Matthews

**WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

(Company limited by guarantee and not having a share capital)

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	2	99,021	139,151
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		7	107
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		(7,567)	(98,699)
Interest paid		(33,921)	(36,795)
NET CASH FLOW FOR THE YEAR	1	<u>57,540</u>	<u>3,764</u>

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020**

1 NET CASH FLOW FOR THE YEAR		2020 £	2019 £
Change in cash and cash equivalents in the year		57,540	3,764
Cash and cash equivalent at start of the year		101,166	97,402
Cash and cash equivalents at the end of the year	3	<u>158,706</u>	<u>101,166</u>
2 NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES		2020 £	2019 £
Net movement in funds for the year		32,310	2,392
Interest received		(7)	(107)
Interest paid		33,921	36,795
Depreciation		48,287	48,175
Decrease/(increase) in debtors		5,308	(2,965)
Increase/(decrease) in creditors		(20,798)	54,861
Net cash flow from operating activities		<u>99,021</u>	<u>139,151</u>

**WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

(Company limited by guarantee and not having a share capital)

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020****3 ANALYSIS OF CASH AND CASH EQUIVALENTS****2020****2019****£****£**

Cash at bank and in hand

158,706

101,166

**4 ANALYSIS OF CHANGE IN NET DEBT****At 1****January****2020****£****Cash flows****£****At 31****December****2020****£**

Cash at bank and in hand

101,166

57,540

158,706

Debt due within one year

(27,297)

(417)

(27,714)

Debt due after one year

(778,693)

28,249

(750,444)

(704,824)

85,372

(619,452)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 ACCOUNTING POLICIES**

**a) Accounting convention**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

**b) Fund accounting**

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The aim and use of each restricted fund is set out in the notes to the financial statements.

**c) Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable.
- Charitable activities income is accounted for when earned.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is not netted off against related income and is shown inclusive of VAT which cannot be reclaimed.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### 1 ACCOUNTING POLICIES (continued)

#### e) Tangible fixed assets and depreciation

Fixed assets are capitalised for ongoing use within the charity, where the individual cost of the asset exceeds £200.

Depreciation is provided on all other tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Land and buildings	2% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line
Computer equipment	33% straight line

### 2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 28 June 1995 in England and was registered on 11 July 1995 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Unit A, Bar End Industrial Estate, Bar End Road, Winchester, Hampshire, SO23 9NP.



# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3	VOLUNTARY INCOME	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Gift aid donations	258,749	30,435	289,184	271,902
	Gift aid recoverable	59,208	9,332	68,540	72,886
	Other donations	60,036	29,215	89,251	159,122
		<u>377,993</u>	<u>68,982</u>	<u>446,975</u>	<u>503,910</u>
4	CHARITABLE ACTIVITIES INCOME	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Premises Hire and Sundry income	5,022	-	5,022	15,096
	Self-funded activities income	2,497	-	2,497	21,326
	Income from Vineyard UK & Churches Together	-	10,350	10,350	13,061
		<u>7,519</u>	<u>10,350</u>	<u>17,869</u>	<u>49,483</u>
5	EXPENDITURE	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Staff costs	205,486	-	205,486	207,769
	Church running and maintenance	33,720	13,281	47,001	98,693
	Postage, stationery and office	4,225	1,060	5,285	9,571
	Travel and hospitality	5,217	1,694	6,911	23,461
	Youth and Children	2,911	-	2,911	12,016
	Books and CD purchases	270	-	270	3,007
	Conferences and seminars	2,572	317	2,889	9,857
	Sundries	262	184	446	2,433
	Depreciation	50,471	-	50,471	48,175
	Mortgage interest	33,921	-	33,921	36,795
	Bank charges and interest	166	-	166	1,091
	Missions and donations	13,638	76,232	89,870	91,336
	Professional fees and accountancy	1,463	-	1,463	4,529
	Independent examiners fees	1,645	-	1,645	2,375
	<b>TOTAL EXPENDITURE</b>	<u>355,967</u>	<u>92,768</u>	<u>448,735</u>	<u>551,108</u>

Included within expenditure is £1,675 (2019: £2,375) payable to the independent examiners for carrying out the independent examination.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### 6 ANALYSIS OF GRANTS

#### Missions and Donations

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Uganda Mission	-	17,117	17,117	14,620
Association of Vineyard Churches	5,850	10,350	16,200	18,422
Brazil Project	-	14,323	14,323	13,960
Street Pastors	1,800	-	1,800	1,800
Tajikistan Project	-	-	-	2,718
Outreach to Muslims	-	22,209	22,209	18,049
Romania Mission	-	315	315	6,090
Stellenbosch Vineyard, South Africa	-	1,200	1,200	600
Bosnia Project	-	3,044	3,044	1,857
Bethel Sozo UK	-	2,000	2,000	-
Other donations under £1,000 each	5,988	5,674	11,662	13,220
	13,638	76,232	89,870	91,336

### 7 STAFF COSTS

	2020 £	2019 £
Wages and salaries	186,797	187,510
Social security	7,351	8,647
Pension	11,338	11,612
	205,486	207,769

No employee received emoluments greater than £60,000 in the current or prior year.

Key management were paid a total of £129,402 payable to four employees (2019: £131,218).

The average number of employees during the financial year were:

	Number	Number
Pastoral	6	6
Administration	8	8
	14	14

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

8	TANGIBLE FIXED ASSETS	Freehold Property £	Equipment PA & admin £	Motor vehicles £	Total £
	COST				
	At beginning of period	1,938,294	52,509	6,000	1,996,803
	Additions	4,661	2,906	-	7,567
	Disposals	-	-	-	-
	At end of period	1,942,955	55,415	6,000	2,004,370
	DEPRECIATION				
	At beginning of period	411,453	22,278	5,254	438,985
	Charge for the period	38,766	8,775	746	48,287
	Disposal	-	-	-	-
	At end of period	450,219	31,053	6,000	487,272
	NET BOOK VALUE				
	At end of period	1,492,736	24,362	-	1,517,098
	At beginning of period	1,526,841	30,231	746	1,557,818
9	DEBTORS	2020 £	2019 £		
	Income tax recoverable	5,369	7,259		
	Other debtors	4,955	8,373		
		10,324	15,632		
10	CREDITORS: amounts falling due within one year	2020 £	2019 £		
	Trade creditors	-	21		
	Bank loans and overdrafts	27,714	27,297		
	Accruals and deferred income	25,033	21,603		
	Other creditors	11,039	7,414		
		63,786	56,335		
	Bank loans are secured against the freehold property.				
11	CREDITORS: amounts falling due after more than one year	2020 £	2019 £		
	Bank loans	750,444	778,693		
	Included above and due after more than five years:				
	Bank loans	626,637	655,732		
	Bank loans are secured against the freehold property.				

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### 12 RESTRICTED FUNDS

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Building fund	-	12,421	(12,421)	-	-
Mission fund	7,098	41,343	(59,283)	15,000	4,158
Streams of Hope	5,186	383	(2,378)	-	3,191
Compassion	-	12,243	(7,721)	(1,132)	3,390
Hardship fund	-	2,592	(615)	2,198	4,175
Vineyard Churches	-	10,350	(10,350)	-	-
	12,284	79,332	(92,768)	16,066	14,914

#### Building Fund

For members to contribute towards the cost of future building developments in our venue.

#### Mission Fund

For members to support mission projects and partners overseas who share our charity objectives and have been approved by Trustees.

#### Streams of Hope

For recipients to make voluntary contributions towards the management and operation of the Streams of Hope counselling and healing ministries, and to finance Streams of Hope training conferences.

#### Compassion

The church's Compassion ministry helps people in need in a variety of practical ways. Compassion receives a number of restricted donations, whilst receiving a small budget from the church's unrestricted funds, allocated by the Trustees.

#### Hardship Fund

The Hardship Fund exists to help community members in need with small loans and/or financial gifts. The fund receives restricted donations as well as repayments from loan recipients.

#### Vineyard Churches

Vineyard Churches receives its funding from Vineyard Churches UKI, this enables the senior pastors [in their role as Vineyard Regional Overseers] to support and train other Vineyard church leaders in the south of England.

### 13 UNRESTRICTED FUNDS

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
<b>Designated funds</b>					
Children and Youth	2,588	676	(2,911)	-	353
Compassion (Hardship)	1,789	-	-	(1,789)	-
Property capital fund	720,851	-	(72,687)	66,414	714,578
	725,228	676	(75,598)	64,625	714,931
<i>General funds</i>	102,076	401,037	(280,369)	(80,691)	142,053
Total unrestricted funds	827,304	401,713	(355,967)	(16,066)	856,984

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### 13 UNRESTRICTED FUNDS (continued)

#### Children and Youth

Church funds for the operation and management of the church's children and youth activities allocated by the Trustees, carried forward to the next financial year.

#### Compassion (Hardship)

This fund has been re-designated as a restricted fund in 2020, please see note 12, Hardship Fund – Restricted.

#### Property capital fund

The property capital fund represents the net book value of property less the value of mortgages secured against the property.

### 14 ANALYSIS OF NET ASSETS BY FUND

At 31 December 2020	Restricted funds £	Unrestricted funds £	2020 Total £
Tangible assets	-	1,517,098	1,517,098
Current assets	14,914	154,116	169,030
Current liabilities	-	(63,786)	(63,786)
Long term liabilities	-	(750,444)	(750,444)
	14,914	856,984	871,898

At 31 December 2019	Restricted funds £	Unrestricted funds £	2019 Total £
Tangible assets	-	1,557,818	1,557,818
Current assets	12,284	104,514	116,798
Current liabilities	-	(56,335)	(56,335)
Long term liabilities	-	(778,693)	(778,693)
	12,284	827,304	839,588

### 15 RELATED PARTY TRANSACTIONS

During the year, N Hemming, trustee, was paid a total of £44,699 (2019: £44,699) for his role as Pastor.

During the year, J Hemming, wife of N Hemming, was paid a total of £23,492 (2019: £23,492) for her role as Pastor.

### 16 IMPACT OF COVID-19

Like many churches, the Covid 19 pandemic had a dramatic effect on activities during 2020 and the first part of 2021. With lockdown necessitating the cancellation of all public events, worship services and other groups quickly transitioned online in March 2020. We anticipate that worship services will take place in the building again during 2021. The trustees continue to keep the situation under close review.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### 17 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>INCOME</b>				
Voluntary income	3	442,045	61,865	503,910
Charitable activities	4	36,422	13,061	49,483
Investment income		107	-	107
<b>TOTAL INCOME</b>		<b>478,574</b>	<b>74,926</b>	<b>553,500</b>
<b>EXPENDITURE</b>				
Charitable activities	5	472,793	78,315	551,108
<b>TOTAL EXPENDITURE</b>		<b>472,793</b>	<b>78,315</b>	<b>551,108</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>5,781</b>	<b>(3,389)</b>	<b>2,392</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>(10,236)</b>	<b>10,236</b>	<b>-</b>
<b>NET EXPENDITURE FOR YEAR</b>		<b>(4,455)</b>	<b>6,847</b>	<b>2,392</b>
<b>FUND BALANCES AT 31 DECEMBER 2018</b>		<b>831,759</b>	<b>5,437</b>	<b>837,196</b>
<b>FUND BALANCES AT 31 DECEMBER 2019</b>		<b>827,304</b>	<b>12,284</b>	<b>839,588</b>

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

All incoming resources and resources expended derive from continuing activities.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### 18 PRIOR YEAR FUNDS NOTES

#### RESTRICTED FUNDS 2019

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Building fund	-	15,764	-	(15,764)	-
Mission fund	895	41,698	(61,495)	26,000	7,098
Streams of Hope	4,542	4,403	(3,759)	-	5,186
Vineyard Churches	-	13,061	(13,061)	-	-
	5,437	74,926	(78,315)	10,236	12,284

#### UNRESTRICTED FUNDS 2019

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Designated funds					
Children and Youth	2,063	5,041	(12,016)	7,500	2,588
Compassion (Non-Hardship)	922	2,741	(5,002)	1,339	-
Compassion (Hardship)	3,250	1,114	(3,500)	925	1,789
Property capital fund	-	-	-	720,851	720,851
	6,235	8,896	(20,518)	730,615	725,228
General funds	825,524	469,678	(452,275)	(740,851)	102,076
Total unrestricted funds	831,759	478,574	(472,793)	(10,236)	827,304

#### Children and Youth

Church funds for the operation and management of the church's children and youth activities allocated by the

#### Compassion (Non-Hardship)

The churches Compassion ministry helps people in need in a variety of practical ways. As well as receiving a budget