

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP
(REGISTERED NUMBER : 03073426)

REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

Trustees	Nigel Hemming	
	Nigel Jameson	
	Graham Matthews	(Chairperson)
	Matthew Parker	
	Roger Tetstall	
	Laura Trevett	(Resigned February 2022)
Charity number	1047868	
Company number	03073426	
Registered office	Unit A Bar End Industrial Estate Bar End Road Winchester SO23 9NP	
Independent examiners	Knight Goodhead Limited 7 Bourmemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA	
Bankers	Bank of Scotland 33 Old Broad Street London	

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021.

Directors

The directors who served during the period were:

Nigel Hemming	
Nigel Jameson	
Graham Matthews	(Chairperson)
Matthew Parker	
Roger Tetstall	
Laura Trevett	(Resigned February 2022)

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.

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Activities (continued)

- To support and train leaders, providing ongoing coaching and training through the Leadership Community with a particular emphasis on identifying and training new leaders.
- 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

As was the case for many churches, the Covid-19 pandemic continued to have a significant impact on Winchester Vineyard Church activities during 2021.

Services continued entirely online with pre-recorded content via Facebook. In January the introduction of live hosting from home by the pastors caused an upsurge in interest from the end of the previous year, with most services reaching around 100 screens live and others catching up via Facebook and also via the church YouTube Channel, where all content was posted.

As the lockdown rules eased, in-car services began in the church car park every two weeks from Easter through until the summer. Children's & Youth groups were piloted in the building in July while grown-ups sat outside. Full in-person services began again weekly from September. Attendance averaged around 100 adults and 40 under 18's.

It took considerable time and energy to gather enough volunteers to run Sunday teams, due to the nature of church attendance having changed during the pandemic. Priority was made for young people's groups, and there were no refreshments served until early 2022. In order to help the kids and youth teams restart, All Age services were held monthly.

Life Groups remained the primary place for connection and relationship building in the church and were well attended despite the challenges of covid. Nearly all Life Groups remained online using video technology to continue meeting regularly, supplemented with group chats on WhatsApp and face to face gatherings from time to time as covid rules allowed.

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Review of activities (continued)

The pastoral team continued 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. Streams of Hope (Counselling and Healing) appointments continued online, and began in person again in the Autumn, as did various other meetings.

Children's ministry initially continued online with pre-recorded content on YouTube and live family gatherings on zoom, which were then interspersed between the drive-in services until the summer. Teenagers mostly met in small groups online until the summer, when they started to meet in the car park. In July, 20 teenagers and several leaders attended the Dreaming the Impossible Youth residential event in Nottingham.

September also saw the public launch of Solent Vineyard – a brand new church plant in the Basset/Upper Shirley area of Southampton. Starting as a regular Life Group of Winchester Vineyard, this community has grown steadily over the previous 2-3 years. The leaders, James & Lin White, have been through training and formal discernment with Vineyard Churches UKI. For an initial period whilst the new church plant is established, the finances of Solent Vineyard will remain within the Winchester Vineyard accounts. A separate restricted fund and cost budget have been created to ensure that the affairs of the two churches are segregated.

Compassion

The compassion team was now fully led by Stephen Martin from the start of 2021, Jenny Mackereth having retired in December 2020 after 10 years' faithful service.

The Children's Storehouse continued to provide Children's Clothes and Baby Equipment for those in genuine need, as well as covid-safe seasonal events such as School Uniform, Christmas Toys and Hampers.

The church continued to develop the partnership with Winchester Basics Bank as a local distribution partner for food, and to supply adults' clothes to those in need, and to supply fresh food locally in conjunction with FareShare.

In 2020, The Winchester Basics Bank (WBB) also used the church's main hall for their food distribution operation, but moved out early in 2021 to a new facility.

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.

FOOD PROVISION	2020	2021
Fresh food (individuals)	1,080*	783*
Food bags	1,026	62
Christmas Hampers	100	100

* Not including food deliveries to hostels. 2021 estimate is 2,000+ individuals

STOREHOUSE	2020	2021
Children Helped	581	650
Baby Equipment	239	279
Toy Fair	115	150

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Review of activities (continued)

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.

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 adults 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 is to maintain a current ratio greater than or equal to 1.5.

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Net Income and Savings

Total income in the year of £441,669 (2020: £481,045) and expenditure of £437,026 (2020: £448,735) resulted in a surplus for the year of £4,643 (2020: £32,310). Fund balances at 31 December 2021 were £876,541 (2020: £871,898), with £17,592 (2020: £14,914) relating to restricted funds. General funds at 31 December 2021 stood at £153,687 (2020: £142,053). During 2019 a property capital fund was established, representing the value of freehold property less associated borrowings. The balance on this fund at 31 December 2021 is £705,262 (2020: £714,578). Bank balances at the year end decreased to £149,771 (2020: £158,706).

Staff Pension

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

Future Plans

In 2022 we plan to carry out some work at the front of our sanctuary - building a permanent wall either side of the stage, replacing drapes to improve the appearance and the storage space in each corner. In 2022 we are pressing ahead with funding applications to finance the compassion ministry expansion (deferred from 2020/21).

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 (Compassion and Operations)
- Paul Phillips (Assistant Pastor: Mission, Prayer and Training)
- Louise Martin (Kids Church Manager)
- Chris Benfield (Pastoral Assistant: Youth and Media)

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

The Operations team comprised:

- Stephen Martin (Acting Operations Manager)
- Alison Hartley (Catering and Admin)
- Samuel Richards (Bookkeeper)
- Charles Green (Maintenance Manager)
- Ben McLean (Admin & Bookings Assistant)
- Ben Hibbert Hingston (Social Media & Comms)

Becca Jones went on Maternity leave in December 2020, and then resigned in December 2021. Stephen Martin acted as Operations Manager for much of 2021, and took over the role full time in December.

Structure, Governance and Management (continued)

The staff team were supported by a small group of (mainly voluntary) Overseers, and a larger Leadership Community (over 50 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 10 August 2022
and signed on their behalf by



G Matthews

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

YEAR ENDED 31 DECEMBER 2021

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 2021, which are set out on pages 9 to 22.

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.

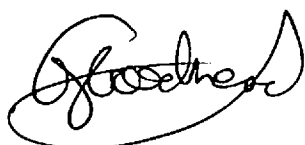
Independent examiner's report

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

10 August 2022

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 2021 (Including Income and Expenditure Account)

		Unrestricted funds	Restricted funds	2021	2020
	Note	£	£	£	£
INCOME					
Voluntary income	3	346,768	66,788	413,556	446,975
Charitable activities	4	27,641	-	27,641	17,869
Investment income		472	-	472	7
Other income - CJRS grants		-	-	-	16,194
TOTAL INCOME		374,881	66,788	441,669	481,045
EXPENDITURE					
Charitable activities	5	369,084	67,942	437,026	448,735
TOTAL EXPENDITURE		369,084	67,942	437,026	448,735
NET INCOME/(EXPENDITURE) FOR YEAR		5,797	(1,154)	4,643	32,310
TRANSFERS BETWEEN FUNDS	13	(3,832)	3,832	-	-
NET INCOME FOR YEAR		1,965	2,678	4,643	32,310
FUND BALANCES AT 31 DECEMBER 2020		856,984	14,914	871,898	839,588
FUND BALANCES AT 31 DECEMBER 2021		858,949	17,592	876,541	871,898

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 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	8	1,481,225	1,517,098
CURRENT ASSETS			
Debtors	9	9,874	10,324
Cash at bank and in hand		<u>149,771</u>	<u>158,706</u>
		159,645	169,030
CREDITORS: amounts falling due within one year	10	<u>(45,047)</u>	<u>(63,786)</u>
NET CURRENT ASSETS		114,598	105,244
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,595,823</u>	<u>1,622,342</u>
CREDITORS: amounts falling due after more than one year	11	(719,282)	(750,444)
NET ASSETS		<u>876,541</u>	<u>871,898</u>
FUNDS			
Restricted funds	12	17,592	14,914
Unrestricted funds	13	858,949	856,984
TOTAL FUNDS		<u>876,541</u>	<u>871,898</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 2021. 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 10 August 2022
and signed on their behalf by



G Matthews

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

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

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	2	37,759	99,021
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		472	7
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		(15,187)	(7,567)
Interest paid		(31,979)	(33,921)
NET CASH FLOW FOR THE YEAR	1	<u>(8,935)</u>	<u>57,540</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

1 NET CASH FLOW FOR THE YEAR		2021 £	2020 £
Change in cash and cash equivalents in the year		(8,935)	57,540
Cash and cash equivalent at start of the year		158,706	101,166
Cash and cash equivalents at the end of the year	3	<u>149,771</u>	<u>158,706</u>
2 NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES		2021 £	2020 £
Net movement in funds for the year		4,643	32,310
Interest received		(472)	(7)
Interest paid		31,979	33,921
Depreciation		51,060	48,287
Decrease/(increase) in debtors		450	5,308
Increase/(decrease) in creditors		(49,901)	(20,798)
Net cash flow from operating activities		<u>37,759</u>	<u>99,021</u>

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

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

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash at bank and in hand	149,771	158,706

4 ANALYSIS OF CHANGE IN NET DEBT

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	158,706	(8,935)	149,771
Debt due within one year	(27,714)	(1,619)	(29,333)
Debt due after one year	(750,444)	31,162	(719,282)
	(619,452)	20,608	(598,844)

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021 (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 2021 (continued)

3	VOLUNTARY INCOME	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
	Gift aid donations	255,259	32,045	287,304	289,184
	Gift aid recoverable	56,201	9,397	65,598	68,540
	Other donations	35,308	25,346	60,654	89,251
		346,768	66,788	413,556	446,975
4	CHARITABLE ACTIVITIES INCOME	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
	Premises Hire and Sundry income	10,570	-	10,570	5,022
	Self-funded activities income	4,071	-	4,071	2,497
	Income from Vineyard UK & Churches Together	13,000	-	13,000	10,350
		27,641	-	27,641	17,869
5	EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
	Staff costs	193,216	-	193,216	205,486
	Church running and maintenance	43,364	3,346	46,710	47,001
	Postage, stationery and office	7,836	3,564	11,400	5,285
	Travel and hospitality	11,210	356	11,566	6,911
	Youth and Children	3,687	-	3,687	2,911
	Books and CD purchases	371	52	423	270
	Conferences and seminars	2,299	-	2,299	2,889
	Sundries	198	55	253	446
	Depreciation	51,060	-	51,060	50,471
	Mortgage interest	31,979	-	31,979	33,921
	Bank charges and interest	133	-	133	166
	Missions and donations	21,438	60,569	82,007	89,870
	Professional fees and accountancy	-	-	-	1,463
	Independent examiners fees	2,293	-	2,293	1,645
	TOTAL EXPENDITURE	369,084	67,942	437,026	448,735

Included within expenditure is £2,293 (2020: £1,675) 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 2021 (continued)

6 ANALYSIS OF GRANTS

Missions and Donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Uganda Mission	-	14,359	14,359	17,117
Association of Vineyard Churches	16,200	-	16,200	16,200
Brazil Project	-	17,614	17,614	14,323
Street Pastors	1,800	-	1,800	1,800
Outreach to Muslims	-	19,339	19,339	22,209
Romania Mission	-	488	488	315
Stellenbosch Vineyard, South Africa	-	1,200	1,200	1,200
Bosnia Project	-	3,130	3,130	3,044
Bethel Sozo UK	-	-	-	2,000
Other donations under £1,000 each	3,438	4,439	7,877	11,662
	21,438	60,569	82,007	89,870

7 STAFF COSTS

	2021 £	2020 £
Wages and salaries	175,310	186,797
Social security	7,087	7,351
Pension	10,819	11,338
	193,216	205,486

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

Key management were paid a total of £125,408 payable to four employees (2020: £129,402).

The average number of employees during the financial year were:

	2021 Number	2020 Number
Pastoral	6	6
Administration	7	8
	13	14

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

8	TANGIBLE FIXED ASSETS	Freehold Property £	Equipment PA & admin £	Motor vehicles £	Total £
	COST				
	At beginning of period	1,942,955	55,415	6,000	2,004,370
	Additions	0	15,187	-	15,187
	Disposals	-	-	-	-
	At end of period	1,942,955	70,602	6,000	2,019,557
	DEPRECIATION				
	At beginning of period	450,219	31,053	6,000	487,272
	Charge for the period	38,859	12,201	-	51,060
	Disposal	-	-	-	-
	At end of period	489,078	43,254	6,000	538,332
	NET BOOK VALUE				
	At end of period	1,453,877	27,348	-	1,481,225
	At beginning of period	1,492,736	24,362	-	1,517,098
9	DEBTORS		2021 £		2020 £
	Trade debtors		489		-
	Income tax recoverable		4,988		5,369
	Other debtors		4,397		4,955
			9,874		10,324
10	CREDITORS: amounts falling due within one year		2021 £		2020 £
	Trade creditors		-		-
	Bank loans and overdrafts		29,333		27,714
	Accruals and deferred income		5,577		25,033
	Other creditors		10,137		11,039
			45,047		63,786
	Bank loans are secured against the freehold property.				
11	CREDITORS: amounts falling due after more than one year		2021 £		2020 £
	Bank loans		719,282		750,444
	Included above and due after more than five years:				
	Bank loans		588,686		626,637
	Bank loans are secured against the freehold property.				

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

12 RESTRICTED FUNDS

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Building fund	-	11,641	-	(11,641)	-
Mission fund	4,158	40,523	(56,419)	15,228	3,490
Streams of Hope	3,191	680	(52)	-	3,819
Compassion	3,390	5,339	(7,356)	-	1,373
Hardship fund	4,175	1,671	-	245	6,091
Vineyard Churches	-	-	-	-	-
Youth Bus	-	6,057	(4,115)	-	1,942
Solent Vineyard	-	877	-	-	877
	14,914	66,788	(67,942)	3,832	17,592

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.

Youth Bus

The Vineyard Bus is a mobile youth centre seeking to help tackle isolation and loneliness, and providing a base for mental health and wellbeing courses.

Solent Vineyard

Solent Vineyard is a new church plant which launched publicly in Sep 2021. Solent members' contributions are restricted for use in their church plant. Winchester Vineyard is holding the fund until they grow large enough to form a separate charity.

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

13 UNRESTRICTED FUNDS

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Designated funds					
Children and Youth	353	366	(4,430)	3,711	-
Property capital fund	714,578	-	(70,838)	61,522	705,262
	714,931	366	(75,268)	65,233	705,262
<i>General funds</i>	142,053	374,515	(293,816)	(69,065)	153,687
Total unrestricted funds	856,984	374,881	(369,084)	(3,832)	858,949

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.

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

	Restricted funds £	Unrestricted funds £	2021 Total £
At 31 December 2021			
Tangible assets	-	1,481,225	1,481,225
Current assets	17,592	142,053	159,645
Current liabilities	-	(45,047)	(45,047)
Long term liabilities	-	(719,282)	(719,282)
	17,592	858,949	876,541

	Restricted funds £	Unrestricted funds £	2020 Total £
At 31 December 2020			
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

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

15 RELATED PARTY TRANSACTIONS

During the year, N Hemming , trustee, was paid a total of £45,327 (2020: £44,699) for his role as Pastor.

During the year, J Hemming, wife of N Hemming, was paid a total of £24,174 (2020: £23,492) for her role as Pastor.

16 IMPACT OF COVID-19

The Covid 19 pandemic had a dramatic effect on all activities during 2020 & 2021. Regular full worship services began again in September 2021, but it has taken several months for momentum to grow again. The number of people at services remains lower than before the pandemic, with the regular giving being kept under constant review.

WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

17 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

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

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 2021 (continued)

18 PRIOR YEAR FUNDS NOTES

RESTRICTED FUNDS 2020

	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

UNRESTRICTED FUNDS 2020

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Designated funds					
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