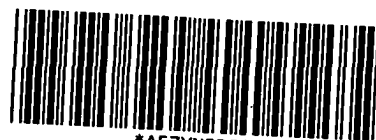


**WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**  
(REGISTERED NUMBER : 03073426)

**REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

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

## **INDEX**

	Page
Legal and administrative information	1
Trustees annual report	2
Independent examiner's report	9
Statement of Financial Activities	10
Balance sheet	11
Cash flow statement	12
Notes to the accounts	14

## **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

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

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Nigel Hemming Nigel Jameson Graham Matthew (Chairperson) Roger Tetstall Ruth Christy (Resigned 9 December 2024) Simon Snowball (Treasurer)
<b>Charity number</b>	1047868
<b>Company number</b>	03073426
<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**

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

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024.

### **Directors**

The directors who served during the period were:

Nigel Hemming

Nigel Jameson

Graham Matthews (Chairperson)

Roger Tetstall

Ruth Christy (Resigned 9 December 2024)

Simon Snowball

### **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 July 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.

# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

### **Activities (continued)**

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.
- 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**

During 2024 the church continued to consolidate the post-covid activity of the previous year, and build a positive sense of momentum. Regular attendance at the morning service remained consistent at around 140 adults and 50 children & teenagers.

Connection & community continued to grow through Life Groups, with approximately 140 adults attending 14 groups during the year. Most groups meet in person with a couple online and many will take the previous Sunday's talk as their theme with questions provided for further discussion, learning, prayer & community building.

Pastorally, the emphasis was on the gospel and the basics of discipleship, with a particular emphasis on teaching through the book of Luke in the summer term. In the autumn, the whole church went through the well-known 'Practicing the Way' course by John Mark Comer on the basics of discipleship.

Regular monthly prayer gatherings continued through 2024 with a monthly 'Day of Prayer & Fasting', a 'week of Prayer' towards the start of each term & 'Come Holy Spirit' gatherings most months. In December the church held an additional week of prayer in particular response to a high degree of ill health among the community, and specifically prayed for the sick on many occasions through the week. Streams of Hope (Counselling and Healing) appointments continued both online and in-person.

# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

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

Both Easter & Christmas gave rise to invitation events, and in particular the return visit of the children's farm animals provided a great opportunity for many guests. Attendance was particularly high for the Easter Sunday baptism service (173) and also for both Carol Services – to which we also welcomed many guests (235 in total across both services). The church also hosted 'I Am Mark' – a dramatic performance of the gospel of Mark which was attended by many church members & guests.

The annual church weekend at Lockerley Water Farm in June attracted around 140 over the weekend and continues to be a popular gathering for families to relax and deepen relationships.

Children & Young people's groups continued to flourish helped by the new Assistant Pastor over Kids & Youth who is firmly established & facilitating healthy teams and positive momentum – both on Sundays and mid-week. In September the twice monthly mid-week youth gathering increased to include new Youth Life Groups, which have proved popular with youth and parents alike. The annual trip to Dreaming the Impossible Youth Camp in August proved popular with over 30 teenagers attending and several adults facilitating as well as others serving on the main DTI 'Dream Team'. During the year several teenagers were baptised, often citing DTI as playing a key role in their journey of faith.

In September the church marked 20 years since being planted in 2004. Video interviews with original & long-standing members were posted online to share the story of the church. Founding pastor Hugh Cryer was the guest of honour at a special service, followed by a celebration lunch with around 240 people including several old members.

In July, three students completed the Discipleship Year which began in September 2023. One new student started in September 2024, mainly serving in Compassion.

### **Compassion**

Our Compassion projects continued to seek to serve the practical needs of our local community through the provision of a clothes and baby equipment bank, foodhub, fresh food redistribution and street teams.

The Youth bus continued to be used weekly at a local Secondary School for various wellbeing activities including a drop-in session at lunchtime staffed by youth staff and volunteers.

The Storehouse continued to provide Children's Clothes and Baby Equipment for those in genuine need, increasingly to more people who are in work, but struggling to make ends meet due to rising costs. We also host seasonal events such as a School Uniform Fair, Christmas Toy Fair and Christmas Hampers.

The church works in partnership with Winchester Basics Bank as a local distribution hub for food, and also to supply adult clothes to those in need. In addition, we receive surplus supermarket produce via partnerships with FareShare and Neighbourly which we redistribute to local families, hostels and a women's refuge.

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

## WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

#### Review of activities (continued)

Compassion statistics	2023	2024
Clothes and equipment	288 adults, 365 children	331 adults, 398 children
Emergency food parcels via WBB	119 parcels	150 parcels
Fresh food redistribution	924 people (plus hostels)	924 people (plus hostels)
Uniform	101 children	90 children
Toy fair	201 children	222 children
Hampers	95 hampers	75 hampers
School lunch scheme	-	266 families

#### 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. A live music party & auction in November helped to raise additional funds for Karis Kids.

#### 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 300 adults are tagged on the database as current and active members with GDPR consent given.

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.

# **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

### **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. 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 changed in 2023. The policy is now to maintain unrestricted cash of 2.0 to 3.0 months of yearly expenses. At the end of 2024 unrestricted reserves were greater than 3 months.

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

Total income in the year of £644,881 (2023: £639,185) and expenditure of £630,033 (2023: £623,531) resulted in a surplus for the year of £14,848 (2023: £15,654). Fund balances at 31 December 2024 were £956,518 (2023: £941,670), with £77,403 (2023: £57,415) relating to restricted funds. General funds at 31 December 2024 stood at £149,993 (2023: £150,400). 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 2024 is £672,415 (2023: £683,855). Bank balances at the year end increased to £218,037 (2023: £191,187). In 2023 a designated fund was created with funds agreed by the trustees to be put aside to replace the sanctuary roof. The balance of this fund as at 31 December 2024 was £56,707 (2023: £50,000).

#### **Future Plans**

During 2022, a Building Fabric Replacement and Upgrade Schedule was established. This identifies future building work that needs to be done and allows the Trustees to make plans accordingly. The most material item on the list is the likely requirement to replace the Sanctuary Roof at some time before 2030.

#### **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.



## **WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

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: Compassion and Operations)
- Paul Phillips (Assistant Pastor: Mission, Prayer and Training)
- Joy Steed (Assistant Pastor: Children and Youth)
- Adam Davey (Pastoral Assistant)

The Operations team comprised:

- Stephen Martin (Operations Manager)
- Alison Hartley (Catering and Admin)
- Samuel Richards (Bookkeeper)
- Charles Green (Maintenance Manager)
- Charlotte Henderson Clarke (Pastoral PA and Admin) stopped in December 2024.
- Rebecca Wood (Communications Assistant)

The Compassion team comprised:

- Stephen Martin (Storehouse Manager)
- Michelle Leigh (Storehouse Project Leader) Started April 2024

The staff team were supported by a small group of (mainly voluntary) Overseers, and a larger Leadership Community (over 60 volunteer leaders) who met from time to time during the year.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

### 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.

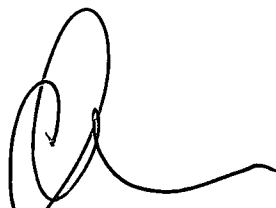
### Statement of responsibilities of the members of the committee (continued)

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 which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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 24 Dec 2025  
and signed on their behalf by



S Snowball

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

YEAR ENDED 31 DECEMBER 2024

## INDEPENDENT EXAMINER'S 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 2024, which are set out on pages 10 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.

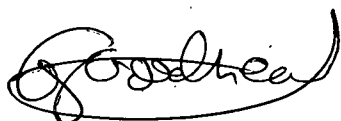
### Independent examiner's report

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

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

24 July 2025

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (Including Income and Expenditure Account)

		Unrestricted funds	Restricted funds	2024	2023
	Note	£	£	£	£
<b>INCOME</b>					
Voluntary income	3	389,991	155,956	545,947	541,442
Charitable activities	4	75,277	20,011	95,288	95,235
Investment income		3,646	-	3,646	2,508
<b>TOTAL INCOME</b>		<b>468,914</b>	<b>175,967</b>	<b>644,881</b>	<b>639,185</b>
<b>EXPENDITURE</b>					
Charitable activities	5	452,222	177,811	630,033	623,531
<b>TOTAL EXPENDITURE</b>		<b>452,222</b>	<b>177,811</b>	<b>630,033</b>	<b>623,531</b>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		<b>16,692</b>	<b>(1,844)</b>	<b>14,848</b>	<b>15,654</b>
<b>TRANSFERS BETWEEN FUNDS</b>	13	<b>(21,832)</b>	<b>21,832</b>	<b>-</b>	<b>-</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>(5,140)</b>	<b>19,988</b>	<b>14,848</b>	<b>15,654</b>
<b>FUND BALANCES AT 31 DECEMBER 2023</b>		<b>884,255</b>	<b>57,415</b>	<b>941,670</b>	<b>926,016</b>
<b>FUND BALANCES AT 31 DECEMBER 2024</b>		<b>879,115</b>	<b>77,403</b>	<b>956,518</b>	<b>941,670</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**

Company number: 03073426

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,389,357	1,416,142
<b>CURRENT ASSETS</b>			
Stock	9	14,707	19,316
Debtors	10	16,260	18,624
Cash at bank and in hand		218,037	191,187
		<u>249,004</u>	<u>229,127</u>
<b>CREDITORS: amounts falling due within one year</b>	11	<u>(49,928)</u>	<u>(43,013)</u>
<b>NET CURRENT ASSETS</b>		199,076	186,114
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,588,433</u>	<u>1,602,256</u>
<b>CREDITORS: amounts falling due after more than one year</b>	12	<u>(631,915)</u>	<u>(660,586)</u>
<b>NET ASSETS</b>		<u><u>956,518</u></u>	<u><u>941,670</u></u>
<b>FUNDS</b>			
Restricted funds	13	77,403	57,415
Unrestricted funds	14	879,115	884,255
<b>TOTAL FUNDS</b>		<u><u>956,518</u></u>	<u><u>941,670</u></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 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

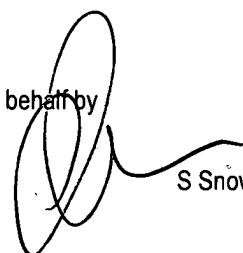
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources 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

24 JUL 2025

and signed on their behalf by



S Snowball

**WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP**

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

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	2	100,820	79,088
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		3,646	2,508
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		(31,924)	(14,746)
Proceeds from fixed asset disposal		-	-
Interest paid		(45,692)	(45,305)
NET CASH FLOW FOR THE YEAR	1	<u>26,850</u>	<u>21,545</u>

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024 £	2023 £
1 NET CASH FLOW FOR THE YEAR			
Change in cash and cash equivalents in the year		26,850	21,545
Cash and cash equivalent at start of the year		191,187	169,642
Cash and cash equivalents at the end of the year	3	<u>218,037</u>	<u>191,187</u>
2 NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES			
Net movement in funds for the year		14,848	15,654
Interest received		(3,646)	(2,508)
Interest paid		45,692	45,305
Depreciation		58,709	55,047
Decrease/(increase) in debtors		2,364	(6,683)
Increase/(decrease) in creditors		(21,756)	(24,926)
Movement in stock		4,609	(2,801)
Net cash flow from operating activities		<u>100,820</u>	<u>79,088</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 2024 (continued)

#### 3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash at bank and in hand	218,037	191,187

#### 4 ANALYSIS OF CHANGE IN NET DEBT

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	191,187	26,850	218,037
Debt due within one year	(31,719)	(1,252)	(32,971)
Debt due after one year	(660,586)	28,671	(631,915)
	(501,118)	54,269	(446,849)

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 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 2024 (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 £300.

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

#### f) Stocks

Stocks held at the year end for distribution are stated at fair value, i.e. an approximation to their shop cost or a discounted amount where appropriate (for example, second hand items).

### 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 2024 (continued)

3	VOLUNTARY INCOME	Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		£	£	£	£
	Gift aid donations	273,116	47,120	320,236	316,383
	Gift aid recoverable	62,049	12,573	74,622	66,486
	Donated stocks - Compassion	-	51,931	51,931	55,723
	Other donations	54,826	44,332	99,158	102,850
		389,991	155,956	545,947	541,442
4	CHARITABLE ACTIVITIES INCOME	Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		£	£	£	£
	Premises Hire and Sundry income	57,711	-	57,711	52,375
	Self-funded activities income	17,566	-	17,566	19,546
	Income from Vineyard UK & Churches Together	-	20,011	20,011	23,314
		75,277	20,011	95,288	95,235
5	EXPENDITURE	Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		£	£	£	£
	Staff costs	233,446	26,651	260,097	218,144
	Church running and maintenance	48,966	11,278	60,244	77,485
	Postage, stationery and office	9,156	4,894	14,050	13,306
	Travel and hospitality	21,440	19,439	40,879	39,774
	Books and CD purchases	581	180	761	886
	Conferences and seminars	5,479	6,602	12,081	7,189
	Sundries	314	-	314	582
	Depreciation	58,709	-	58,709	55,047
	Mortgage interest	45,692	-	45,692	45,305
	Bank charges and interest	224	-	224	303
	Missions and donations	25,761	52,227	77,988	110,325
	Independent examiners fees	2,454	-	2,454	2,263
	Donations in kind - Compassion	-	56,540	56,540	52,922
	TOTAL EXPENDITURE	452,222	177,811	630,033	623,531

Included within expenditure is £2,454 (2023: £2,263) 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 2024 (continued)

### 6 ANALYSIS OF GRANTS

#### Missions and Donations

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Uganda Mission	-	14,959	14,959	15,706
Association of Vineyard Churches	19,680	-	19,680	24,260
Brazil Project	-	11,939	11,939	16,472
Street Pastors	1,800	-	1,800	1,800
Outreach to Muslims	-	9,171	9,171	20,649
Hardship	-	5,994	5,994	1,983
Stellenbosch Vineyard, South Africa	-	1,200	1,200	1,200
Church Planting	2,700	-	2,700	-
Open Doors	-	1,200	1,200	1,200
Dreaming The Impossible	-	-	-	14,501
International Justice Mission	-	1,218	1,218	1,200
Short Term Missions	-	-	-	1,300
Winchester Hospice	-	-	-	1,071
Other donations under £1,000 each	1,581	6,546	8,127	8,983
	<u>25,761</u>	<u>52,227</u>	<u>77,988</u>	<u>110,325</u>

### 7 STAFF COSTS

	2024 £	2023 £
Wages and salaries	233,774	197,135
Social security	11,966	9,123
Pension	14,357	11,886
	<u>260,097</u>	<u>218,144</u>

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

Key management were paid a total of £167,867 payable to four (2023: three) employees (2023: £131,173), of which £26,903 is made up of employers NI and pension contributions.

The average number of employees during the financial year were:

	2024 Number	2023 Number
Pastoral	6	6
Administration	7	6
	<u>13</u>	<u>12</u>

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

8	TANGIBLE FIXED ASSETS	Freehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
	<b>COST</b>				
	At beginning of period	1,942,955	111,276	6,000	2,060,231
	Additions	-	31,924	-	31,924
	Disposals	-	-	-	-
	At end of period	1,942,955	143,200	6,000	2,092,155
	<b>DEPRECIATION</b>				
	At beginning of period	566,796	71,293	6,000	644,089
	Charge for the period	38,859	19,850	-	58,709
	Disposal	-	-	-	-
	At end of period	605,655	91,143	6,000	702,798
	<b>NET BOOK VALUE</b>				
	At end of period	1,337,300	52,057	-	1,389,357
	At beginning of period	1,376,159	39,983	-	1,416,142

9	STOCK	At beginning of period	Donated stock in	Donated stock out	At end of period
		19,316	51,931	(56,540)	14,707

Items of stock which relate to our Compassion project are valued at approximate purchase price.

10	DEBTORS	2024 £	2023 £
	Trade debtors	-	144
	Income tax recoverable	6,198	6,574
	Other debtors	10,062	11,906
		<u>16,260</u>	<u>18,624</u>
11	CREDITORS: amounts falling due within one year	2024 £	2023 £
	Trade creditors	2,549	-
	Bank loans and overdrafts	32,971	31,719
	Accruals and deferred income	4,374	4,148
	Other creditors	10,034	7,146
		<u>49,928</u>	<u>43,013</u>

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

12	CREDITORS: amounts falling due after more than one year	2024	2023
		£	£
	Bank loans	631,915	660,586
	Included above and due after more than five years:		
	Bank loans	484,764	518,985
	Bank loans are secured against the freehold property.		

13	RESTRICTED FUNDS				
		At beginning of period	Income	Expenditure	Transfers between funds
		£	£	£	£
	Mission fund	5,469	30,781	(39,687)	19,000
	Streams of Hope	3,037	1,014	(1,236)	-
	Compassion	20,241	70,313	(70,004)	-
	Hardship fund	3,243	4,328	(5,994)	2,832
	Vineyard Churches	-	20,011	(20,011)	-
	Youth Bus	11,116	20,107	(15,594)	-
	Solent Vineyard	14,309	29,413	(25,285)	-
		57,415	175,967	(177,811)	21,832

### 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.

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

### 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.

## 14 UNRESTRICTED FUNDS

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
<b>Designated funds</b>					
Roof replacement fund	50,000	6,707	-	-	56,707
Property capital fund	683,855	-	(84,550)	73,110	672,415
	733,855	6,707	(84,550)	73,110	729,122
<i>General funds</i>	150,400	462,207	(367,672)	(94,942)	149,993
Total unrestricted funds	884,255	468,914	(452,222)	(21,832)	879,115

### Property capital fund

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

### Roof replacement fund

The roof replacement fund is towards the replacement of the church roof which is likely to be necessary around the end of this decade.

## 15 ANALYSIS OF NET ASSETS BY FUND

	Restricted funds £	Unrestricted funds £	2024 Total £
<b>At 31 December 2024</b>			
Tangible assets	-	1,389,357	1,389,357
Current assets	77,403	171,601	249,004
Current liabilities	-	(49,928)	(49,928)
Long term liabilities	-	(631,915)	(631,915)
	77,403	879,115	956,518
	Restricted funds £	Unrestricted funds £	2023 Total £
<b>At 31 December 2023</b>			
Tangible assets	-	1,416,142	1,416,142
Current assets	57,415	171,712	229,127
Current liabilities	-	(43,013)	(43,013)
Long term liabilities	-	(660,586)	(660,586)
	57,415	884,255	941,670

# WINCHESTER VINEYARD CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

### 16 RELATED PARTY TRANSACTIONS

During the year, N Hemming , trustee, was paid a total of £49,637 (2023: £47,884) for his role as Pastor, including contributions to a personal pension scheme.

During the year, J Hemming, wife of N Hemming, was paid a total of £26,298 (2023: £30,468) for her role as Pastor, including contributions to the employer pension scheme.

During the year, one trustee was paid expenses totalling £4,489 (2023: 2 trustees £3,197) and one related party was paid expenses totalling £903 (2023: 3 related parties £673).

### 17 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>INCOME</b>				
Voluntary income	3	383,128	158,314	541,442
Charitable activities	4	50,586	44,649	95,235
Investment income		2,508	-	2,508
<b>TOTAL INCOME</b>		<b>436,222</b>	<b>202,963</b>	<b>639,185</b>
<b>EXPENDITURE</b>				
Charitable activities	5	417,128	206,403	623,531
<b>TOTAL EXPENDITURE</b>		<b>417,128</b>	<b>206,403</b>	<b>623,531</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>19,094</b>	<b>(3,440)</b>	<b>15,654</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>(17,220)</b>	<b>17,220</b>	<b>-</b>
<b>NET EXPENDITURE FOR YEAR</b>		<b>1,874</b>	<b>13,780</b>	<b>15,654</b>
<b>FUND BALANCES AT 31 DECEMBER 2022</b>		<b>882,381</b>	<b>43,635</b>	<b>926,016</b>
<b>FUND BALANCES AT 31 DECEMBER 2023</b>		<b>884,255</b>	<b>57,415</b>	<b>941,670</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 2024 (continued)

### 18 PRIOR YEAR FUNDS NOTES

#### RESTRICTED FUNDS 2023

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
Building fund	-	9,712	(9,712)	-	-
Mission fund	4,247	57,906	(73,123)	16,439	5,469
Streams of Hope	3,174	338	(475)	-	3,037
Compassion	23,734	79,968	(69,861)	(13,600)	20,241
Hardship fund	5,200	1,178	(3,135)	-	3,243
Vineyard Churches	-	23,314	(23,314)	-	-
Youth Bus	-	9,335	(12,600)	14,381	11,116
Solent Vineyard	7,280	21,212	(14,183)	-	14,309
	43,635	202,963	(206,403)	17,220	57,415

#### UNRESTRICTED FUNDS 2023

	At beginning of period £	Income £	Expenditure £	Transfers between funds £	At end of period £
<b>Designated funds</b>					
Roof replacement fund	-	-	-	50,000	50,000
Property capital fund	695,830	-	(84,164)	72,189	683,855
	695,830	-	(84,164)	122,189	733,855
<b>General funds</b>					
	186,551	436,222	(332,964)	(139,409)	150,400
Total unrestricted funds	882,381	436,222	(417,128)	(17,220)	884,255