

THE SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1072436

Details

Other names SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

Status Registered

Legal form Charitable company

Company number [03655580](#)

Registered 1998-11-13

Register [View on the Charity Commission register](#)

Contact

Address Lower Offices
St Martin's Church Centre
St Martin's Church Street
Salisbury
SP1 2HY

Phone 00000000000

Email office@salisburyvineyard.co.uk

Website www.salisburyvineyard.co.uk

Activities

Objects: I. THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION;II. 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;III. THE RELIEF OF THE POOR AND NEEDY;IV. THE RELIEF OF THE SICK AND ELDERLY;V. SUCH OTHER CHARITABLE OBJECTS AND FOR THE BENEFIT OF SUCH OTHER CHARITABLE BODIES AND INSTITUTIONS AS THE COMMITTEE SHALL IN THEIR ABSOLUTE DISCRETION SEE FIT:

Activities: We are a local church gathering people in the Salisbury area, creating a place where people can grow in relationship with God, and express His love to others - thus enriching people's lives and our whole community.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE IN SALISBURY
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£193,677	£197,729	-	-
2023-10-31	£196,752	£202,618	-	-
2022-10-31	£173,792	£190,099	-	-
2021-10-31	£181,345	£175,853	-	-
2020-10-31	£184,030	£154,124	-	-

Trustees

Name	Role	Appointed
EDMUND JOHN EVANS	Chair	
Barry Dunn		2024-06-13
Jacqueline Broughton		2020-06-09
Katie Bastick		2020-06-09

THE SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1072436

Accounts

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(REGISTERED NUMBER : 03655580)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2024

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their report and accounts for the year ended 31 October 2024.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The Salisbury Vineyard Church is a company limited by guarantee and registered under the Companies Act (registration number 3655580). It is a registered charity (number 1072436).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs K Bastick

Mrs J Broughton

Mr B Dunn (appointed June 2024)

Mr E Evans

Mr D Richter (resigned June 2024)

Appointment of Trustees

New trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of Salisbury Vineyard, are considered on the basis of their skills, experience and sympathy with the aims of Salisbury Vineyard. New trustees have the opportunity of reviewing appropriate documents, including accounts, as part of the induction process.

Volunteers

The church relies heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities to facilitate church activities or in the range of support and services offered to the local community. The value of these volunteers is impossible to quantify and cannot be accurately reflected in these accounts. The trustees would like to record their acknowledgement of, and gratitude for, the time given by so many who make the church and its programs such a success.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Objectives and activities

The objectives of the company are set out in its Memorandum of Association and may be summarised as follows:

1. The furtherance of religious or secular public education.
2. 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.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

These remain unchanged from year to year, but the strategy and means for achieving these objectives does change as the church develops.

Review of operations

Salisbury Vineyard continues to fulfil its objectives as outlined below.

Throughout this financial year, the Senior Leaders, Edmund (Ed) and Clare Evans, were responsible for the vision, direction and overall ministry of the church.

Achievements of 2023/24

Our Sunday morning gatherings are well attended and we run a full program for children each week. The teenagers are a valued part of the adult gatherings and meet bi-monthly as well. We run a weekly bible study, midweek small groups and various micro groups (triads/quads) all aimed at helping people become disciples of Jesus.

This year we are pleased to relaunch our monthly children's service – Father's House. This had been a highlight of our children's ministry – one we had to stop due to COVID. We are also celebrating a large number of our teenagers attending a summer festival at the Stafford showground - Dreaming the Impossible (DTI). Some of them were also able to attend a Youth Worship School. Our 20s-30s attended the Cause to Live For conference with other young adults from around the British Isles.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Achievements of 2023/24 (continued)

We continue invest in our community. Our care home team hosts bi-monthly acts of worship in one of the local care homes. Another church covers the other two weeks of the month. These gatherings are well attended and are enjoyed by residents and staff. Once again we joined with other churches to celebrate Easter Day with a sunrise service at Old Sarum.

Our Immanuel Prayer team continues to help people both within the church community and others outside it. This prayer modality is an inner healing tool that helps people overcome past trauma and emotional pain in their lives.

Ed & Clare Evans provide oversight to other Vineyard Churches and leaders on the South Coast and are available as chaplains to Wiltshire Council staff.

We continue to support the work of RUSH in Kenya (a ministry to widows, orphans and the disadvantaged). This year the RUSH school was presented with the challenge of snap government inspections to ensure fire and safety compliance. Schools that did not comply were closed. Because of our support, the RUSH Academy was able to continue functioning when many of the other local schools were forced to close.

Members of the church are involved in the work of Better Futures for Gamblers and we were pleased to support the work of Love After Marriage (Nothing Hidden Ministries, UK), Vineyard Churches UK, Immanuel Practicum, and Christian Concern.

Plans for 2024/25

The Senior Leaders (Ed and Clare Evans) and the Leadership Team will set the direction of the church. Ed & Clare continue to work on their own professional development.

Pastoral care is largely undertaken by lay members of the church. Ed and Clare provide ongoing training and support for these leaders. They will continue to recruit new leaders and train those that are already in place.

Some of our goals for 2024 were not met. We remain committed to growing our Immanuel Prayer team and hosting a Love Builder Course. We had hoped to send a team to Kenya to encourage the work of RUSH. Our plan is to conduct a less formal visit in 2025, with the view of taking a larger team in 2026 or 2027.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

We are looking at ways we can support our community pantry and plan to relaunch our street evangelism teams.

Within the church, our priority continues to be to intentionally foster discipleship. This means encouraging the organic development of triads and quads – micro groups that will encourage one another's spiritual growth.

We continue to work with other local agencies and churches for the benefit of the poor and the wider community of Salisbury. We remain committed to supporting RUSH, Nothing Hidden Ministries and Better Futures for Gamblers. We plan to encourage our teenagers to attend DTI again this summer.

Internal controls

As part of their ongoing responsibilities the Trustees have assessed the major risks affecting the charity and are continuing to implement and review policies to mitigate those risks.

Financial review and reserves

During the year income decreased by £3,075 to £193,677 and expenditure decreased by £4,889 to £197,729 resulting in a deficit of £4,052. Total unrestricted funds at 31 October 2024 were £72,330 (2023: £76,382).

The trustees continue to monitor funds to ensure at least a three month operating reserve is maintained. We are also saving money towards another pastoral staff member at some point.

Trustees responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Trustees responsibilities (continued)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006, and in accordance with the governing document and the Statement of Recommended Practice 'Accounting and Reporting by Charities applying FRS102.'

On behalf of the board of trustees on 6 April 2025



Mrs J Broughton

Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 October 2024, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustees of the charitable company (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 charitable company'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

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- 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.



J E Harris FCCA

Knight Goodhead Limited
Chartered Accountants

3 April 2025

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	Unrestricted £	Restricted £	2024 £	2023 £
INCOME					
Donations and legacies	3	187,824	5,620	193,444	196,356
Investment income		69	-	69	225
Other income		164	-	164	171
TOTAL INCOME		188,057	5,620	193,677	196,752
EXPENDITURE					
Charitable activities	5	192,109	5,620	197,729	202,618
TOTAL EXPENDITURE		192,109	5,620	197,729	202,618
NET INCOME/(EXPENDITURE) FOR YEAR		(4,052)	-	(4,052)	(5,866)
FUND BALANCES BROUGHT FORWARD		76,382	-	76,382	82,248
FUND BALANCES CARRIED FORWARD		72,330	-	72,330	76,382

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities and unrestricted and restricted funds.

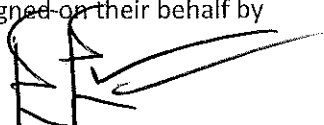
BALANCE SHEET AT 31 OCTOBER 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Intangible assets	6		-		960
Tangible assets	7		<u>977</u>		<u>1,350</u>
			977		2,310
CURRENT ASSETS					
Debtors	8	4,493		4,539	
Cash at bank and in hand		<u>72,039</u>		<u>74,634</u>	
		76,532		79,173	
CREDITORS: amounts falling due within one year					
	9	<u>(5,179)</u>		<u>(5,101)</u>	
NET CURRENT ASSETS			71,353		74,072
NET ASSETS			<u>72,330</u>		<u>76,382</u>
FUNDS					
Unrestricted funds			<u>72,330</u>		<u>76,382</u>
			<u>72,330</u>		<u>76,382</u>

For the year ended 31 October 2024, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 6 April 2025
 and signed on their behalf by



Mr E Evans
 Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 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), 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.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

Income is included in the Statement of Financial Activities when received, together with any associated tax refund.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid. Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of 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.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

1 ACCOUNTING POLICIES (continued)

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

(f) Intangible assets

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website development	4 years straight line
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(g) Fixed assets

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	3 years straight line
Equipment	3 years straight line
Motor vehicles	3 years straight line

(h) Pension costs

Contributions in respect of the charitable company's defined contribution scheme are charged to the Statement of Financial Activities in the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown in other creditors at the year end.

(i) Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

2 LEGAL STATUS

The charitable company is a company limited by guarantee and has no share capital. The charitable company was incorporated on 23 October 1998 in the United Kingdom and was registered on 13 November 1998 with the Charity Commission in England and Wales.

The registered office of the charitable company is Salisbury Vineyard Church, Lower Offices St Martin's Centre, St. Martin's Church Street, Salisbury, Wiltshire, SP1 2HY.

3 DONATIONS AND LEGACIES	Unrestricted	Restricted	2024	2023
	£	£	£	£
Gift aided donations	138,075	4,360	142,435	140,338
Gift aid	36,619	1,090	37,709	36,623
Non gift aided donations	13,130	170	13,300	19,395
	187,824	5,620	193,444	196,356

4 STAFF COSTS	Unrestricted	Restricted	2024	2023
	£	£	£	£
Wages and salaries	75,739	-	75,739	77,241
Social security costs	2,112	-	2,112	1,731
Pension	1,711	-	1,711	1,747
	79,562	-	79,562	80,719

No employee received emoluments of £60,000 or more during this year or the prior year.

The number of staff employed during the year was 3 (2023: 3).

Total remuneration payments made to key management personnel, including pension contribution costs and rent payments, were £71,691 (2023: £71,710).

No expenses were reimbursed to trustees during the year (2023: £2,002 to two trustees).

Expenses were reimbursed to one related party (2023: 3) during the year of £100 (2023: £1,136).

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

5 EXPENDITURE	Unrestricted	Restricted	2024	2023
	£	£	£	£
Direct costs				
Church giving	30,940	5,620	36,560	42,424
Evangelism	388	-	388	324
Hospitality	10,706	-	10,706	10,797
Resources	10,132	-	10,132	8,745
	52,166	5,620	57,786	62,290
Support costs				
Staff costs	79,562	-	79,562	80,719
Depreciation	1,331	-	1,331	1,905
Amortisation	960	-	960	960
Travel and motor expenses	3,284	-	3,284	4,941
Advertising	682	-	682	588
Rent and rates	44,951	-	44,951	42,756
Stationery, postage and office supplies	1,469	-	1,469	1,048
Subscriptions	1,122	-	1,122	769
Printing and photocopying	590	-	590	590
Telephone	2,288	-	2,288	2,576
Insurance	933	-	933	952
Sundry	97	-	97	35
Licences	241	-	241	135
CCPAS	215	-	215	363
Bank charges	16	-	16	47
Accountancy and independent examination	2,202	-	2,202	1,944
	139,943	-	139,943	140,328
TOTAL EXPENDITURE	192,109	5,620	197,729	202,618

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

6 INTANGIBLE ASSETS

	Website £
COST	
At beginning of year	3,840
At end of year	<u>3,840</u>
DEPRECIATION	
At beginning of year	2,880
Charge for year	960
At end of year	<u>3,840</u>
NET BOOK VALUE	
At end of year	<u>-</u>
At beginning of year	<u>960</u>

7 TANGIBLE ASSETS

	Leasehold property £	Motor vehicles £	Plant & machinery £	Total £
COST				
At beginning of year	5,374	5,000	34,008	44,382
Additions	-	-	958	958
Disposals in the year	-	-	(600)	(600)
At end of year	<u>5,374</u>	<u>5,000</u>	<u>34,366</u>	<u>44,740</u>
DEPRECIATION				
At beginning of year	5,374	5,000	32,658	43,032
Charge for year	-	-	1,331	1,331
Disposals in the year	-	-	(600)	(600)
At end of year	<u>5,374</u>	<u>5,000</u>	<u>33,389</u>	<u>43,763</u>
NET BOOK VALUE				
At end of year	<u>-</u>	<u>-</u>	<u>977</u>	<u>977</u>
At beginning of year	<u>-</u>	<u>-</u>	<u>1,350</u>	<u>1,350</u>

8 DEBTORS

	2024 £	2023 £
Gift aid recoverable	2,646	3,151
Prepayments	1,301	773
Other taxation and social security	546	615
	<u>4,493</u>	<u>4,539</u>

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

9 CREDITORS: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	1,477	1,861
Accruals and deferred income	1,893	1,440
Other creditors	1,809	1,800
	<u>5,179</u>	<u>5,101</u>

10 COMMITMENTS UNDER OPERATING LEASES

As at 31 October 2024 the charitable company had annual commitments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Expiry date: Within one year	<u>8,500</u>	<u>8,125</u>

The operating lease relates to the rental agreement for the charity's main premises.

11 FUNDS	2023	Income	Expenditure	2024
	£	£	£	£
Restricted fund				
Ukraine Vineyard Churches	-	-	-	-
Rush Community	-	5,620	5,620	-
Unrestricted fund	76,382	188,057	192,109	72,330
Total funds	<u>76,382</u>	<u>193,677</u>	<u>197,729</u>	<u>72,330</u>

During the course of the financial year the church received a total of £5,620 designated for RUSH's work with widows and orphans. These sums were passed on in their entirety in accordance with the donor's wishes.

12 RELATED PARTY TRANSACTIONS

Staff costs include total remuneration of £37,744 (2023: £38,040), including pension contribution costs, in respect of Mr E Evans, a director and trustee of the charitable company, for his services as Senior Pastor of the Church. His remuneration is determined by the other trustees who are not connected to him, as allowed in the charitable company's Articles of Association. In addition, Mrs C Evans, wife of Mr E Evans, received remuneration of £13,698 (2023: £14,420) for her services as Senior Pastor of the Church. Mr and Mrs Evans were paid rent of £20,250 (2023: £19,250) in line with a rental agreement.

THE SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1072436

Accounts

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(REGISTERED NUMBER : 03655580)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their report and accounts for the year ended 31 October 2023.

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Structure, governance and management

The Salisbury Vineyard Church is a company limited by guarantee and registered under the Companies Act (registration number 3655580). It is a registered charity (number 1072436).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs K Bastick
Mrs J Broughton
Mr E Evans
Mr D Richter

Appointment of Trustees

New trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of Salisbury Vineyard, are considered on the basis of their skills, experience and sympathy with the aims of Salisbury Vineyard. New trustees have the opportunity of reviewing appropriate documents, including accounts, as part of the induction process.

Volunteers

The church relies heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities to facilitate church activities or in the range of support and services offered to the local community. The value of these volunteers is impossible to quantify and cannot be accurately reflected in these accounts. The trustees would like to record their acknowledgement of, and gratitude for, the time given by so many who make the church and its programs such a success.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

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2. 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.
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These remain unchanged from year to year, but the strategy and means for achieving these objectives does change as the church develops.

Review of operations

Salisbury Vineyard continues to fulfil its objectives as outlined below.

Throughout this financial year, the Senior Leaders, Edmund (Ed) and Clare Evans, were responsible for the vision, direction and overall ministry of the church.

Achievements of 2022/23

2023 was a year of healthy growth for the church.

Our Sunday gatherings have been well attended and we have a full program for children each week. The teenagers have enjoyed being a part of the adult gathering and meet bi-monthly as well. Our Sunday evening bible study has grown and is currently at capacity. Midweek small groups are engaging members and also growing. We are pleased to also report that there are now seven micro groups (triads/quads) that have organically started within the church. We see these as key to helping people become disciples of Jesus.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

Achievements of 2022/23 (continued)

One of the highlights of the year was our teens attending a summer festival at the Stafford showground - Dreaming the Impossible (DTI). They all thoroughly enjoyed themselves and felt that their faith was greatly impacted by the time away. We were pleased to baptise four of the teenagers in September. Another highlight was our church weekend away. We had a lot of fun together and relationships between people grew.

We continue invest in our community. Our care home team hosts bi-monthly acts of worship in one of the local care homes. These are well attended and are enjoyed by residents and staff. Once again we joined with other churches to celebrate Easter Day with a sunrise service.

Our Immanuel Prayer team led a record number of sessions to people both within and without the church community. This prayer modality is an inner healing tool that helps people overcome past trauma and emotional pain in their lives.

Ed & Clare Evans continue to provide oversight to other Vineyard Churches and leaders on the South Coast. Ed Evans has also been involved in leading a Bonhoeffer Project cohort and helping with Acts29 prayer ministry sessions.

We have continued to support the work of RUSH in Kenya (a ministry to widows, orphans and the disadvantaged). We are pleased to report that investment from previous years is bearing considerable fruit. The RUSH school continues to outperform other schools in the region and this year all leavers got high enough grades to go on to higher education – which is a huge achievement. This year we were able to fund the drilling of a well to support the work RUSH does with orphans.

Members of the church are involved in the work of Better Futures for Gamblers and we were pleased to be able to support the work of Love After Marriage (Nothing Hidden Ministries, UK) and to make a gift to cyclone victims in Malawi. The church has continued to encourage Vineyard Churches in Ukraine with financial gifts. We are also pleased to support the work of Vineyard Churches UK in planting new churches.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

Plans for 2023/24

The Senior Leaders (Ed and Clare Evans) and the Leadership Team will set the direction of the church. Ed & Clare continue to work on their own professional development.

Pastoral care is largely undertaken by lay members of the church. Ed and Clare provide ongoing training and support for these leaders.

Some of our goals for the coming year are to grow our Immanuel Prayer team and to host a Love Builder Course. We are also looking into the feasibility of sending a team out to Kenya to encourage the work of RUSH there.

Our priority continues to be to intentionally foster discipleship within the church. This means encouraging the organic development of triads and quads – micro groups that will encourage one another's spiritual growth. Our hope is that those who are part of these groups will go on to start groups of their own.

Salisbury Vineyard will continue to work with other local agencies and churches for the benefit of the poor and the wider community of Salisbury. We also remain committed to supporting RUSH, Nothing Hidden Ministries and Better Futures for Gamblers. We plan to take an even larger group of teenagers to DTI this summer.

Internal controls

As part of their ongoing responsibilities the Trustees have assessed the major risks affecting the charity and are continuing to implement and review policies to mitigate those risks.

Financial review and reserves

During the year income increased by £22,960 to £196,752 and expenditure increased to £202,618 resulting in a deficit of £5,866. Total unrestricted funds at 31 October 2023 were £76,382 (2022: £82,248).

The trustees continue to monitor funds to ensure at least a three month operating reserve is maintained. We are also saving money towards another pastoral staff member at some point.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

Trustees responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

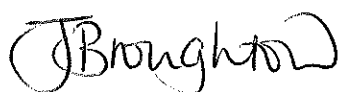
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006, and in accordance with the governing document and the Statement of Recommended Practice 'Accounting and Reporting by Charities applying FRS102.'

On behalf of the board of trustees on



Mrs J Broughton
Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 October 2023, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charitable company (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').

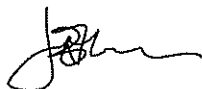
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '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

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- 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.



J E Harris FCCA

Knight Goodhead Limited
Chartered Accountants

9 April 2024

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted £	Restricted £	2023 £	2022 £
INCOME					
Donations and legacies	3	185,276	11,080	196,356	173,044
Investment income		225	-	225	25
Other income		171	-	171	723
TOTAL INCOME		185,672	11,080	196,752	173,792
EXPENDITURE					
Charitable activities	5	191,538	11,080	202,618	190,099
TOTAL EXPENDITURE		191,538	11,080	202,618	190,099
NET INCOME/(EXPENDITURE) FOR YEAR		(5,866)	-	(5,866)	(16,307)
FUND BALANCES BROUGHT FORWARD		82,248	-	82,248	98,555
FUND BALANCES CARRIED FORWARD		76,382	-	76,382	82,248

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities and unrestricted and restricted funds.

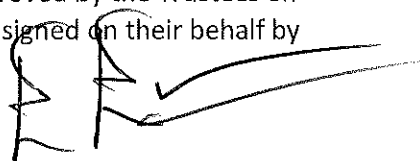
BALANCE SHEET AT 31 OCTOBER 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Intangible assets	6		960		1,920
Tangible assets	7		<u>1,350</u>		<u>2,219</u>
			2,310		4,139
CURRENT ASSETS					
Debtors	8	4,539		3,785	
Cash at bank and in hand		<u>74,634</u>		<u>79,343</u>	
		79,173		83,128	
CREDITORS: amounts falling					
due within one year	9		<u>(5,101)</u>		<u>(5,019)</u>
NET CURRENT ASSETS					
			74,072		78,109
NET ASSETS					
			<u>76,382</u>		<u>82,248</u>
FUNDS					
Unrestricted funds			<u>76,382</u>		<u>82,248</u>
			<u>76,382</u>		<u>82,248</u>

For the year ended 31 October 2023, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on
 and signed on their behalf by



Mr E Evans
 Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

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), 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.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

Income is included in the Statement of Financial Activities when received, together with any associated tax refund.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid. Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of 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.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

1 ACCOUNTING POLICIES (continued)

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

(f) Intangible assets

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website development	4 years straight line
---------------------	-----------------------

(g) Fixed assets

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	3 years straight line
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Equipment	3 years straight line
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Motor vehicles	3 years straight line
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(h) Pension costs

Contributions in respect of the charitable company's defined contribution scheme are charged to the Statement of Financial Activities in the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown in other creditors at the year end.

(i) Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

2 LEGAL STATUS

The charitable company is a company limited by guarantee and has no share capital. The charitable company was incorporated on 23 October 1998 in the United Kingdom and was registered on 13 November 1998 with the Charity Commission in England and Wales.

The registered office of the charitable company is Salisbury Vineyard Church, Lower Offices St Martin's Centre, St. Martin's Church Street, Salisbury, Wiltshire, SP1 2HY.

3 DONATIONS AND LEGACIES	Unrestricted	Restricted	2023	2022
	£	£	£	£
Gift aided donations	140,038	300	140,338	130,370
Gift aid	36,548	75	36,623	32,008
Non gift aided donations	8,690	10,705	19,395	10,666
	185,276	11,080	196,356	173,044

4 STAFF COSTS	Unrestricted	Restricted	2023	2022
	£	£	£	£
Wages and salaries	77,241	-	77,241	70,964
Social security costs	1,731	-	1,731	1,409
Pension	1,747	-	1,747	1,567
	80,719	-	80,719	73,940

No employee received emoluments of £60,000 or more during this year or the prior year.

The number of staff employed during the year was 3 (2022: 3).

Total remuneration payments made to key management personnel, including pension contribution costs and rent payments, were £71,710 (2022: £66,576).

Expenses were reimbursed to two trustees (2022: 1) during the year of £2,002 (2022: £1,219).

Expenses were reimbursed to three related parties (2022: 3) during the year of £1,136 (2022: £1,025).

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

5 EXPENDITURE	Unrestricted	Restricted	2023	2022
	£	£	£	£
Direct costs				
Church giving	31,344	11,080	42,424	41,098
Evangelism	324	-	324	814
Hospitality	10,797	-	10,797	7,090
Resources	8,745	-	8,745	10,618
	51,210	11,080	62,290	59,620
Support costs				
Staff costs	80,719	-	80,719	73,940
Depreciation	1,905	-	1,905	2,588
Amortisation	960	-	960	960
Travel and motor expenses	4,941	-	4,941	2,543
Advertising	588	-	588	629
Rent and rates	42,756	-	42,756	40,530
Stationery, postage and office supplies	1,048	-	1,048	1,502
Subscriptions	769	-	769	1,167
Printing and photocopying	590	-	590	756
Telephone	2,576	-	2,576	2,021
Insurance	952	-	952	1,525
Sundry	35	-	35	61
Licences	135	-	135	220
CCPAS	363	-	363	226
Bank charges	47	-	47	17
Accountancy and independent examination	1,944	-	1,944	1,794
	140,328	-	140,328	130,479
TOTAL EXPENDITURE	191,538	11,080	202,618	190,099

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

6 INTANGIBLE ASSETS

	Website £
COST	
At beginning of year	3,840
At end of year	<u>3,840</u>
DEPRECIATION	
At beginning of year	1,920
Charge for year	960
At end of year	<u>2,880</u>
NET BOOK VALUE	
At end of year	<u>960</u>
At beginning of year	<u>1,920</u>

7 TANGIBLE ASSETS

	Leasehold property £	Motor vehicles £	Plant & machinery £	Total £
COST				
At beginning of year	5,374	5,000	32,972	43,346
Additions	-	-	1,036	1,036
At end of year	<u>5,374</u>	<u>5,000</u>	<u>34,008</u>	<u>44,382</u>
DEPRECIATION				
At beginning of year	5,374	5,000	30,753	41,127
Charge for year	-	-	1,905	1,905
At end of year	<u>5,374</u>	<u>5,000</u>	<u>32,658</u>	<u>43,032</u>
NET BOOK VALUE				
At end of year	<u>-</u>	<u>-</u>	<u>1,350</u>	<u>1,350</u>
At beginning of year	<u>-</u>	<u>-</u>	<u>2,219</u>	<u>2,219</u>

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

8 DEBTORS	2023	2022
	£	£
Gift aid recoverable	3,151	2,728
Prepayments	773	480
Other taxation and social security	615	577
	<u>4,539</u>	<u>3,785</u>
9 CREDITORS: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	1,861	1,660
Accruals and deferred income	1,440	1,416
Other creditors	1,800	1,943
	<u>5,101</u>	<u>5,019</u>

10 COMMITMENTS UNDER OPERATING LEASES

As at 31 October 2023 the charitable company had annual commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Expiry date:		
Within one year	<u>8,125</u>	<u>7,500</u>

The operating lease relates to the rental agreement for the charity's main premises.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

11 FUNDS	2022	Income	Expenditure	2023
	£	£	£	£
Restricted fund				
Ukraine Vineyard Churches	-	375	375	-
Rush Community	-	10,705	10,705	-
Unrestricted fund	82,248	185,672	191,538	76,382
Total funds	82,248	196,752	202,618	76,382

During the course of the financial year the church received a total of £2,605 designated for RUSH's work with widows and orphans and £375 given specifically for Vineyard Churches in Ukraine. These sums were passed on in their entirety in accordance with the donor's wishes.

In January 2023 we funded the construction of a well to be used by the RUSH community in Kakamega, Kenya from donations received amounting to £8,100. At the time, they were caring for over 40 orphans and the provision of water on site was a cost saving for them and a great convenience. It also created an income stream - neighbours were allowed to draw water at a small cost. The exact sum for the drilling of the well was given specifically for this project.

11 RELATED PARTY TRANSACTIONS

Staff costs include total remuneration of £38,040 (2022: £35,570), including pension contribution costs, in respect of Mr E Evans, a director and trustee of the charitable company, for his services as Senior Pastor of the Church. His remuneration is determined by the other trustees who are not connected to him, as allowed in the charitable company's Articles of Association. In addition, Mrs C Evans, wife of Mr E Evans, received remuneration of £14,420 (2022: £13,106) for her services as Senior Pastor of the Church. Mr and Mrs Evans were paid rent of £19,250 (2022: £17,900) in line with a rental agreement.

THE SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1072436

Accounts

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(REGISTERED NUMBER : 03655580)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees present their report and accounts for the year ended 31 October 2022.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The Salisbury Vineyard Church is a company limited by guarantee and registered under the Companies Act (registration number 3655580). It is a registered charity (number 1072436).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr E Evans
Mr D Richter
Mrs K Bastick
Mrs J Broughton

Appointment of Trustees

New trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of Salisbury Vineyard, are considered on the basis of their skills, experience and sympathy with the aims of Salisbury Vineyard. New trustees have the opportunity of reviewing appropriate documents, including accounts, as part of the induction process.

Volunteers

The church relies heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities to facilitate church activities or in the range of support and services offered to the local community. The value of these volunteers is impossible to quantify and cannot be accurately reflected in these accounts. The trustees would like to record their acknowledgement of, and gratitude for, the time given by so many who make the church and its programs such a success.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

Objectives and activities

The objectives of the company are set out in its Memorandum of Association and may be summarised as follows:

1. The furtherance of religious or secular public education.
2. 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.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

These remain unchanged from year to year, but the strategy and means for achieving these objectives does change as the church develops.

Review of operations

Salisbury Vineyard continues to fulfil its objectives as outlined below.

Throughout this financial year, the Senior Leaders, Edmund (Ed) and Clare Evans, were responsible for the vision, direction and overall ministry of the church.

Achievements of 2021/22

2022 was a year of rebuilding and consolidation for the church fellowship.

We are pleased to report that once again offering a full children's program for primary school children and that provision for our secondary school members has taken shape in the form of a bi-monthly weekday gathering. Older teens have been encouraged to get involved with a wider youth initiative run by Dreaming the Impossible (DTI - Vineyard Churches UK). Several of them are now on a leadership training course run by DTI.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

Achievements of 2021/22 (continued)

We are also pleased to report that we have resumed our hospitality ministry on a Sunday as well. Refreshments before our Sunday gatherings really help facilitate relationships within the church community and aid integration of new members. That said, recruiting volunteers remains a challenge.

We continue to provide support for our community. Local government agencies often direct vulnerable or elderly clients to us when there are practical needs cannot be met via other channels. We are pleased to help as we are able.

Our care home team has resumed bi-monthly acts of worship in one of the local care homes. These continued to be well attended and are enjoyed by residents as well as staff.

This year the church has facilitated over 100 Immanuel Prayer Sessions to people both within and without the church community. This prayer modality is an inner healing tool that helps people overcome past trauma and emotional pain in their lives.

As a church fellowship we continue to work with other churches to express our faith to the city. This year we joined with four other fellowships on Easter Day for a sunrise celebration and hosted an online prayer gathering of all the churches in Salisbury. Ed and Clare Evans continue to provide oversight to other Vineyard Churches and leaders on the South Coast.

We have continued to support the work of RUSH in Kenya (a ministry to widows, orphans and the disadvantaged). We are pleased to report that gifts from previous years of bicycles, motorbikes and livestock are all having the intended effect. These resources have helped families out of poverty and have benefitted whole communities. In September it was our privilege to host Andrew and Lucy Amukowa of RUSH in Salisbury and for them to report back to the church about the work they are doing.

Members of the church are involved in the work of Better Futures of Gamblers and we are pleased to be able to support the work of chaplains in HMP Erlestoke and HMP Winchester. We also ran a successful LoveBuilder course and continued to support the ministry of Love After Marriage (Nothing Hidden Ministries, UK). The church also sent monetary gifts to Ukrainian Vineyard Church (of which there are five) to support them during this dark moment in their country's history.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

Plans for 2022/23

The Senior Leaders (Ed and Clare Evans) and the Leadership Team will set the direction of the church. Ed & Clare continue to work on their own professional development. In particular they have connected with Bonhoeffer Project and are looking to support its work amongst churches in the UK.

Pastoral care is largely undertaken by lay members of the church. Ed and Clare provide ongoing training and support for these leaders. They continue to help the church transition to a new style of smaller groups. This change is going well and will increase the personal spiritual growth of the members.

We are always looking to expand our Immanuel Prayer Team, and our team is also involved in helping other churches start their own equivalent. We hope to see at least two churches become proficient in this coming year - so that they can operate independently of us.

Our priority for the coming year is to look to intentionally foster discipleship within the church. Our vision is to see smaller groups triads and quads developing. These will be groups whose focus is to encourage the personal application of the teachings and lifestyle of Jesus. We hope to have 5 prototype groups by the end of the year.

Salisbury Vineyard will continue to work with other local agencies and churches for the benefit of the poor and the wider community of Salisbury. We also remain committed to supporting RUSH, Nothing Hidden Ministries and Better Futures for Gamblers.

The trustees continue to look for ways that we can more actively engage with local needs - without duplicating what others are doing.

Internal controls

As part of their ongoing responsibilities the Trustees have assessed the major risks affecting the charity and are continuing to implement and review policies to mitigate those risks.

The trustees are pleased to report that the target of a three month minimum operating reserve has been reached. We are also saving money towards another pastoral staff member at some point.

The trustees acknowledge the loss for the financial year. This has been absorbed by our reserves. Going forwards we do not anticipate this deficit to continue, and we still have a three month operating reserve.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

Trustees responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006, and in accordance with the governing document and the Statement of Recommended Practice 'Accounting and Reporting by Charities applying FRS102.'

On behalf of the board of trustees on 14 May 2023



Mrs J Broughton
Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 October 2022, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charitable company (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 charitable company'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

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- 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.



J E Harris FCCA

Knight Goodhead Limited
Chartered Accountants

21 April 2023

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
INCOME					
Donations and legacies	3	171,344	1,700	173,044	181,345
Investment income		25	-	25	-
Other income		723	-	723	-
TOTAL INCOME		172,092	1,700	173,792	181,345
EXPENDITURE					
Charitable activities	5	188,399	1,700	190,099	175,853
TOTAL EXPENDITURE		188,399	1,700	190,099	175,853
NET INCOME FOR THE YEAR		(16,307)	-	(16,307)	5,492
TOTAL FUND BALANCES BROUGHT FORWARD		98,555	-	98,555	93,063
TOTAL FUND BALANCES CARRIED FORWARD		82,248	-	82,248	98,555

The statement of financial activities includes all gains and losses recognised in the year.
 All income and expenditure derives from continuing activities and unrestricted and restricted funds.

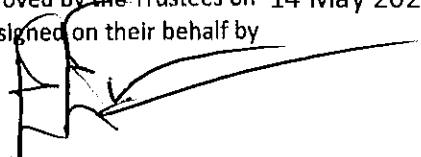
BALANCE SHEET AT 31 OCTOBER 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Intangible assets	6		1,920		2,880
Tangible assets	7		2,219		<u>2,831</u>
			4,139		5,711
CURRENT ASSETS					
Debtors	8	3,785		3,940	
Cash at bank and in hand		79,343		<u>95,144</u>	
		83,128		99,084	
CREDITORS: amounts falling due within one year					
	9	(5,019)		<u>(6,240)</u>	
NET CURRENT ASSETS			78,109		92,844
NET ASSETS			82,248		<u>98,555</u>
FUNDS					
Unrestricted funds			82,248		<u>98,555</u>
			82,248		<u>98,555</u>

For the year ended 31 October 2022, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 14 May 2023
 and signed on their behalf by



Mr E Evans
 Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

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), 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. Whilst the ongoing COVID-19 pandemic has impacted the charity's activities, the charity has been able to adapt to the changing circumstances and it is not expected that it cause material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

Income is included in the Statement of Financial Activities when received, together with any associated tax refund.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of 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.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

1 ACCOUNTING POLICIES (continued)

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

(f) Intangible assets

Intangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website development 4 years straight line

(g) Fixed assets

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property 3 years straight line
Equipment 3 years straight line
Motor vehicles 3 years straight line

(h) Pension costs

Contributions in respect of the charitable company's defined contribution scheme are charged to the Statement of Financial Activities in the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown in other creditors at the year end.

(i) Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

2 LEGAL STATUS

The charitable company is a company limited by guarantee and has no share capital. The charitable company was incorporated on 23 October 1998 in the United Kingdom and was registered on 13 November 1998 with the Charity Commission in England and Wales.

The registered office of the charitable company is Salisbury Vineyard Church, Lower Offices St Martin's Centre, St. Martin's Church Street, Salisbury, Wiltshire, SP1 2HY.

3 DONATIONS AND LEGACIES	Unrestricted	Restricted	2022	2021
	£	£	£	£
Gift aided donations	130,370	-	130,370	139,299
Gift aid	32,008	-	32,008	32,164
Non gift aided donations	8,966	1,700	10,666	9,882
	171,344	1,700	173,044	181,345

4 STAFF COSTS	Unrestricted	Restricted	2022	2021
	£	£	£	£
Wages and salaries	70,964	-	70,964	72,845
Social security costs	1,409	-	1,409	938
Pension	1,567	-	1,567	1,468
	73,940	-	73,940	75,251

No employee received emoluments of £60,000 or more during this year or the prior year.

The number of staff employed during the year was 3 (2021: 4).

Total remuneration payments made to key management personnel, including pension contribution costs and rent payments, were £66,576 (2021: £65,667).

Expenses were reimbursed to trustees during this year of £1,219 (2021 £nil).

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

5 EXPENDITURE	Unrestricted £	Restricted £	2022 £	2021 £
Direct costs				
Church giving	39,398	1,700	41,098	32,224
Evangelism	814	-	814	758
Hospitality	7,090	-	7,090	7,745
Resources	10,618	-	10,618	5,563
	57,920	1,700	59,620	46,290
Support costs				
Staff costs	73,940	-	73,940	75,251
Depreciation	2,588	-	2,588	3,998
Amortisation	960	-	960	960
Travel and motor expenses	2,543	-	2,543	3,009
Advertising	629	-	629	559
Rent and rates	40,530	-	40,530	34,591
Stationery, postage and office supplies	1,502	-	1,502	3,072
Subscriptions	1,167	-	1,167	1,074
Printing and photocopying	756	-	756	795
Telephone	2,021	-	2,021	2,308
Insurance	1,525	-	1,525	1,798
Sundry	61	-	61	35
Licences	220	-	220	254
CCPAS	226	-	226	142
Bank charges	17	-	17	37
Accountancy and independent examination	1,794	-	1,794	1,680
	130,479	-	130,479	129,563
TOTAL EXPENDITURE	188,399	1,700	190,099	175,853

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

6 INTANGIBLE ASSETS

	Website
	£
COST	
At beginning of year	3,840
At end of year	<u>3,840</u>
DEPRECIATION	
At beginning of year	960
Charge for year	960
At end of year	<u>1,920</u>
NET BOOK VALUE	
At end of year	<u>1,920</u>
At beginning of year	<u>2,880</u>

7 TANGIBLE ASSETS

	Leasehold property	Motor vehicles	Plant & machinery	Total
	£	£	£	£
COST				
At beginning of year	5,374	5,000	33,888	44,262
Additions	-	-	1,976	1,976
Disposals	-	-	(2,892)	(2,892)
At end of year	<u>5,374</u>	<u>5,000</u>	<u>32,972</u>	<u>43,346</u>
DEPRECIATION				
At beginning of year	5,374	5,000	31,057	41,431
Charge for year	-	-	2,588	2,588
Disposals	-	-	(2,892)	(2,892)
At end of year	<u>5,374</u>	<u>5,000</u>	<u>30,753</u>	<u>41,127</u>
NET BOOK VALUE				
At end of year	<u>-</u>	<u>-</u>	<u>2,219</u>	<u>2,219</u>
At beginning of year	<u>-</u>	<u>-</u>	<u>2,831</u>	<u>2,831</u>

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

8 DEBTORS	2022	2021
	£	£
Gift aid recoverable	2,728	2,635
Prepayments	480	908
Other taxation and social security	577	397
	<u>3,785</u>	<u>3,940</u>
9 CREDITORS: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	1,660	1,512
Accruals and deferred income	1,416	2,730
Other creditors	1,943	1,998
	<u>5,019</u>	<u>6,240</u>

10 COMMITMENTS UNDER OPERATING LEASES

As at 31 October 2022 the charitable company had annual commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Expiry date:		
Within one year	7,500	7,250

The operating lease relates to the rental agreement for the charity's main premises.

11 FUNDS	2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Restricted fund					
Rush & Ukraine	-	1,700	1,700	-	-
Unrestricted fund	98,555	172,092	188,399	-	82,248
Total funds	<u>98,555</u>	<u>173,792</u>	<u>190,099</u>	-	<u>82,248</u>

During the course of the financial year the church received a total of £1000 designated for RUSH's work with widows and orphans and £700 given specifically for Vineyard Churches in Ukraine. These sums were passed on in their entirety in accordance with the donor's wishes.

11 RELATED PARTY TRANSACTIONS

Staff costs include total remuneration of £35,570 (2021: £35,261), including pension contribution costs, in respect of Mr E Evans, a director and trustee of the charitable company, for his services as Senior Pastor of the Church. His remuneration is determined by the other trustees who are not connected to him, as allowed in the charitable company's Articles of Association. In addition, Mrs C Evans, wife of Mr E Evans, received remuneration of £13,106 (2021: £13,106) for her services as Senior Pastor of the Church. Mrs and Mrs Evans were paid rent of £17,900 (2021: £17,300) in line with a rental agreement.

THE SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1072436

Accounts

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(REGISTERED NUMBER : 03655580)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees present their report and accounts for the year ended 31 October 2021.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The Salisbury Vineyard Church is a company limited by guarantee and registered under the Companies Act (registration number 3655580). It is a registered charity (number 1072436).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr E Evans
Mr D Ritcer
Mrs K Bastick
Mrs J Broughton

Appointment of Trustees

New trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of Salisbury Vineyard, are considered on the basis of their skills, experience and sympathy with the aims of Salisbury Vineyard. New trustees have the opportunity of reviewing appropriate documents, including accounts, as part of the induction process.

Volunteers

The church relies heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities to facilitate church activities or in the range of support and services offered to the local community. The value of these volunteers is impossible to quantify and cannot be accurately reflected in these accounts. The trustees would like to record their acknowledgement of, and gratitude for, the time given by so many who make the church and its programs such a success.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

Objectives and activities

The objectives of the company are set out in its Memorandum of Association and may be summarised as follows:

1. The furtherance of religious or secular public education.
2. 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.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

These remain unchanged from year to year, but the strategy and means for achieving these objectives does change as the church develops.

Review of operations

Salisbury Vineyard continues to fulfil its objectives as outlined below.

Throughout this financial year, the Senior Leaders, Edmund (Ed) and Clare Evans, were responsible for the vision, direction and overall ministry of the church. They also remain responsible for leading the weekly gathering of the church on Sundays.

Achievements of 2020/21

2021 has been a challenging year for the church as we try to rebuild our church fellowship after the disruption of the pandemic.

Covid19 has continued to have a significant impact on the church. During the year the church has met both online and in person as restrictions have allowed. There are some members who have not felt safe to join our in-person meetings yet, and others for whom these could not resume fast enough. The pandemic has also created challenges within the church as people's opinions about face masks, regulations and vaccinations do not always align.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

Achievements of 2020/21 (continued)

Perhaps the biggest challenge for us this year has been rebuilding our teams of volunteers. Currently we are not able to offer a full complement of children's activities because we do not have enough adult volunteers to facilitate them.

We continue to provide support for our community. Church members have shopped, collected prescriptions and run errands for vulnerable and isolated persons. This service has been all the more appreciated because as restrictions eased, many of the organisations who were offering such help were disbanded.

Our care home team have maintained contact with staff and residents during the pandemic. They continued to send in pre-recorded video messages and spiritual encouragement to residents. The team is pleased that they have also managed to lead several in person acts of worship.

We have continued to support the work of RUSH in Kenya. RUSH works with widows and orphans and run vocational training for the disadvantaged. Highlights of this partnership have been funding the repair of an ambulance that we purchased for RUSH some years ago. During the pandemic, this vehicle was called upon by the local health services because their own vehicles were unable to cope with demand. The increased use of the ambulance led to higher than normal wear and tear. It was good to know that this gift was being so well used. We also bought three cows as part of a community project to help families become self-sufficient. The animals were gifted to church leaders on condition that the first female calf born to each animal is given away to another family. The cows provide milk and fertiliser for families, and over the long term have the potential to become a source of income.

During the year we partnered with other local churches to hold two city wide online prayer gatherings. These were well attended and a great encouragement to all involved. Ed & Clare Evans were also involved in supporting other Vineyard Churches and leaders on the South Coast. We also ran a very successful online ParentBuilder course. Because it was online parents did not have to find baby sitters and this meant that in most cases both parents were able to attend. It was very well received.

Plans for 2021/22

The Senior Leaders (Ed and Clare Evans) and the Leadership Team will set the direction of the church. Ed & Clare continue to work on their own professional development. Both have completed and are engaged in online training courses related to church ministry.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 20201

Trustees responsibilities (continued)

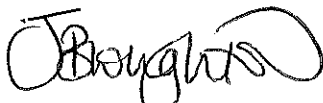
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006, and in accordance with the governing document and the Statement of Recommended Practice 'Accounting and Reporting by Charities applying FRS102.'

On behalf of the board of trustees on 3 April 2022



Mrs J Broughton
Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

Plans for 2021/22 (continued)

Pastoral care is largely undertaken by lay members of the church. Ed and Clare are committed to their ongoing training and support. At this point in time, they are helping leaders in the church transition to a new style of small groups. These will increase the relational support and spiritual growth that church members receive. Ed & Clare are also actively encouraging church members to get trained in Immanuel Prayer Ministry – an inner healing tool – with a view to increasing the church's capacity to offer this more widely.

Of course a priority for the coming year is the children's ministry. Our goal is to rebuild this team and, in the meantime, seek to involve and engage the children in the life of the church in other ways.

Salisbury Vineyard will continue to work with other local agencies and churches for the benefit of the poor and the wider community of Salisbury. We also remain committed to supporting RUSH, Nothing Hidden Ministries and Better Futures for Gamblers.

The trustees continue to look for ways that we can more actively engage with local needs - without duplicating what others are doing.

Internal controls

As part of their ongoing responsibilities the Trustees have assessed the major risks affecting the charity and are continuing to implement and review policies to mitigate those risks.

The trustees are pleased to report that the target of a three month minimum operating reserve has been reached. We are also saving money towards another pastoral staff member at some point.

Trustees responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 October 2020, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustees of the charitable company (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').

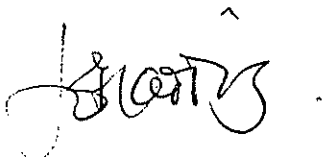
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '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

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- 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.



J E Harris FCCA

Knight Goodhead Limited
Chartered Accountants

1 April 2022

7 Bournemouth Road
Chandler's Ford, Eastleigh

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	2021 £	2020 £
INCOME			
Donations and legacies	3	181,345	183,985
Investment income		-	4
Other income		-	41
TOTAL INCOME		181,345	184,030
EXPENDITURE			
Charitable activities	5	175,853	154,124
TOTAL EXPENDITURE		175,853	154,124
NET INCOME FOR THE YEAR		5,492	29,906
TOTAL FUND BALANCES BROUGHT FORWARD		93,063	63,157
TOTAL FUND BALANCES CARRIED FORWARD		98,555	93,063

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities and unrestricted funds.

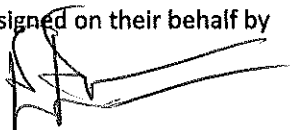
BALANCE SHEET AT 31 OCTOBER 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Intangible assets	6		2,880		-
Tangible assets	7		2,831		4,124
			5,711		4,124
CURRENT ASSETS					
Debtors	8	3,940		6,763	
Cash at bank and in hand		95,144		89,289	
		99,084		96,052	
CREDITORS: amounts falling due within one year					
	9	(6,240)		(7,113)	
NET CURRENT ASSETS			92,844		88,939
NET ASSETS			98,555		93,063
FUNDS					
Unrestricted funds			98,555		93,063
			98,555		93,063

For the year ended 31 October 2021, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 3 April 2022
 and signed on their behalf by



Mr E Evans
 Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 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), 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. Whilst the ongoing COVID-19 pandemic has impacted the charity's activities, the charity has been able to adapt to the changing circumstances and it is not expected that it cause material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

Income is included in the Statement of Financial Activities when received, together with any associated tax refund.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of 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.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

1 ACCOUNTING POLICIES (continued)

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

(f) Fixed assets

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	3 years straight line
Equipment	3 years straight line
Motor vehicles	3 years straight line

(g) Pension costs

Contributions in respect of the charitable company's defined contribution scheme are charged to the Statement of Financial Activities in the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown in other creditors at the year end.

(g) Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

2 LEGAL STATUS

The charitable company is a company limited by guarantee and has no share capital. The charitable company was incorporated on 23 October 1998 in the United Kingdom and was registered on 13 November 1998 with the Charity Commission in England and Wales.

The registered office of the charitable company is Salisbury Vineyard Church, Lower Offices St Martin's Centre, St. Martin's Church Street, Salisbury, Wiltshire, SP1 2HY.

3 DONATIONS AND LEGACIES	2021	2020
	£	£
Gift aided donations	139,299	142,938
Gift aid	32,164	35,658
Non gift aided donations	9,882	5,389
	181,345	183,985

4 STAFF COSTS	2021	2020
	£	£
Wages and salaries	72,845	52,018
Social security costs	938	1,146
Pension	1,468	1,127
	75,251	54,291

No employee received emoluments of £60,000 or more during this year or the prior year.

The number of staff employed during the year was 4 (2020: 2).

Total remuneration payments made to key management personnel, including pension contribution costs and rent payments, were £65,667 (2020: £66,249).

No expenses were reimbursed to trustees during this year or the prior year.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

5 EXPENDITURE	2021 £	2020 £
Direct costs		
Church giving	32,224	25,672
Evangelism	758	1,505
Hospitality	7,745	10,593
Resources	5,563	11,268
	<hr/> 46,290	49,038
Support costs		
Staff costs	75,251	54,291
Depreciation	3,998	3,215
Amortisation	960	-
Travel and motor expenses	3,009	2,139
Advertising	559	548
Rent and rates	34,591	32,698
Stationery, postage and office supplies	3,072	3,154
Office furniture expenses	-	650
Subscriptions	1,074	732
Printing and photocopying	795	765
Telephone	2,308	2,425
Insurance	1,798	1,798
Sundry	35	470
Licences	254	254
CCPAS	142	154
Bank charges	37	(17)
Legal and professional	-	-
Accountancy and independent examination fees	1,680	1,932
Profit/(loss) on disposal	-	(122)
	<hr/> 129,563	105,086
TOTAL EXPENDITURE	<hr/> 175,853	<hr/> 154,124

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

6 INTANGIBLE ASSETS

	Website
	£
COST	
Additions	3,840
At end of year	<u>3,840</u>
DEPRECIATION	
Charge for year	960
At end of year	<u>960</u>
NET BOOK VALUE	
At end of year	<u>2,880</u>
At beginning of year	<u>-</u>

7 TANGIBLE ASSETS

	Leasehold property	Motor vehicles	Plant & machinery	Total
	£	£	£	£
COST				
At beginning of year	5,374	5,000	31,183	41,557
Additions	-	-	2,705	2,705
At end of year	<u>5,374</u>	<u>5,000</u>	<u>33,888</u>	<u>44,262</u>
DEPRECIATION				
At beginning of year	5,374	3,334	28,725	37,433
Charge for year	-	1,666	2,332	3,998
At end of year	<u>5,374</u>	<u>5,000</u>	<u>31,057</u>	<u>41,431</u>
NET BOOK VALUE				
At end of year	<u>-</u>	<u>-</u>	<u>2,831</u>	<u>2,831</u>
At beginning of year	<u>-</u>	<u>1,666</u>	<u>2,458</u>	<u>4,124</u>

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

8 DEBTORS	2021	2020
	£	£
Gift aid recoverable	2,635	5,421
Prepayments	908	889
Other taxation and social security	397	393
Other debtors	-	60
	<u>3,940</u>	<u>6,763</u>
9 CREDITORS: amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	2,010
Other taxation and social security	1,512	1,451
Accruals and deferred income	2,730	1,050
Other creditors	1,998	2,602
	<u>6,240</u>	<u>7,113</u>

10 COMMITMENTS UNDER OPERATING LEASES

As at 31 October 2021 the charitable company had annual commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
Within one year	<u>7,250</u>	<u>7,000</u>

The operating lease relates to the rental agreement for the charity's main premises.

11 RELATED PARTY TRANSACTIONS

Staff costs include total remuneration of £35,261 (2020: £36,281), including pension contribution costs, in respect of Mr E Evans, a director and trustee of the charitable company, for his services as Senior Pastor of the Church. His remuneration is determined by the other trustees who are not connected to him, as allowed in the charitable company's Articles of Association. In addition, Mrs C Evans, wife of Mr E Evans, received remuneration of £13,106 (2020: £13,318) for her services as Senior Pastor of the Church.

THE SALISBURY VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1072436

Accounts

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(REGISTERED NUMBER : 03655580)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2020

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

The trustees present their report and accounts for the year ended 31 October 2020.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The Salisbury Vineyard Church is a company limited by guarantee and registered under the Companies Act (registration number 3655580). It is a registered charity (number 1072436.)

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr E Evans	
Mrs J Rowe	(resigned 31 August 2020)
Mrs E Hope-Simpson	(resigned 31 August 2020)
Mr D Ritcher	
Mrs K Bastick	(appointed on 16 June 2020)
Mrs J Broughton	(appointed on 16 June 2020)

Appointment of Trustees

New trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of Sallsbury Vineyard, are considered on the basis of their skills, experience and sympathy with the aims of Salisbury Vineyard. New trustees have the opportunity of reviewing appropriate documents, including accounts, as part of the induction process.

Volunteers

The church relies heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities to facilitate church activities or in the range of support and services offered to the local community. The value of these volunteers is impossible to quantify and cannot be accurately reflected in these accounts. The trustees would like to record their acknowledgement of, and gratitude for, the time given by so many who make the church and its programs such a success.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

Objectives and activities

The objectives of the company are set out in its Memorandum of Association and may be summarised as follows:

1. The furtherance of religious or secular public education.
2. 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.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

These remain unchanged from year to year, but the strategy and means for achieving these objectives does change as the church develops.

Review of operations

Salisbury Vineyard continues to fulfil its objectives as outlined below.

Throughout this financial year, the Senior Leaders, Edmund (Ed) and Clare Evans, were responsible for the vision, direction and overall ministry of the church. They also remain responsible for leading the weekly gathering of the church on Sundays.

Achievements of 2019/20

2020 has been a year that no one expected or could have planned for. We began the year meeting weekly for Sunday worship, Bible studies and in small groups for pastoral support. We also enjoyed a church weekend away in the early Spring, but then everything changed.

Covid19 has had a major impact on the church community. All our in person gatherings ceased, and from 9th March until 25th October we did not hold formal in-person meetings. Instead the church met weekly on Zoom. This has been a challenging time for all members because much of what we hold dear has been taken away. That said, meeting on Zoom has had some positives. It has meant that church members have had the opportunity to get to know one another better because they have found themselves randomly allocated to breakout rooms – sometimes with people they knew less well.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

Achievements of 2019/20 (continued)

We have also used Zoom to encourage connection within the church community at other times too. Highlights have been online family games nights, two talent shows, various zoom hang out rooms for children of different ages, zoom board games nights, online prayer meetings and a weekly communion service on zoom.

A major concern of ours has been that those in our community seeking emotional and spiritual support would find it more difficult to connect with the church because meetings were now online. As a result we decided to publish a weekly broadcast on YouTube aimed at reaching out to those who might be searching or struggling at this time. Our vision was that Salisbury Vineyard Online would be an opportunity for viewers to get to meet church members as well as receive encouragement and spiritual support. As a result many church members have contributed to these broadcasts. Our hope is that once in-person worship gatherings resume, viewers will feel more able to attend because they have already met and heard from members of the church through our online presence.

It has been important to us to stay engaged with the local community during this time. Salisbury Vineyard Church has been on Wiltshire Council's list of Community Groups willing to help. As a result church members have shopped for, collected prescriptions for and run errands for vulnerable and isolated persons in the community. Some of these have been one off requests and others have meant longer term support. Our team that was leading bi-monthly acts of worship in a residential home have sent in pre-recorded video messages of encouragement to residents. These have been gratefully received. Church members have also been encouraged to support neighbours and colleagues at this time.

We have continued to support the work of RUSH in Kenya. RUSH works with widows and orphans and run vocational training for the disadvantaged. They also have been impacted by Covid19 – which added to the challenge of a bad harvest (due to too much rain).

Plans for 2020/21

The Senior Leaders (Ed and Clare Evans) and the Leadership Team will continue to give direction to the church. Ed & Clare continue to work on their own professional development. Ed aims to complete an online training program run by The Bonhoeffer Project, and to implement its principles within the church. This will help facilitate the further growth of the church.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

Plans for 2020/21 (continued)

Pastoral care is already being undertaken by lay members of the church. Ed and Clare are committed to their ongoing training and support. In particular they will be involved in helping lay leaders transition to a new style of small groups. These groups will feel quite different from what the church has become used to, but we are excited that they will lead to significant personal growth while at the same time creating room for new members.

One of the challenges that the church faces is helping members to reconnect with one another once in-person gatherings are permitted again. The Leadership Team is working on a plan to help rebuild the sense of community and synergy between members.

Salisbury Vineyard will continue to work with other local agencies and churches for the benefit of the poor and the wider community of Salisbury. We plan to resume our bi-monthly nursing home outreach once this is permissible and are looking at the feasibility of online parenting workshops for the near future. We also remain committed to supporting RUSH and Better Futures for Gamblers.

The trustees continue to look for ways that we can more actively engage with local needs - without duplicating what others are doing.

Internal controls

As part of their ongoing responsibilities the Trustees have assessed the major risks affecting the charity and are continuing to implement and review policies to mitigate those risks.

The trustees are pleased to report that the target of a three month minimum operating reserve has been reached. We are also saving money towards another pastoral staff member at some point.

Trustees responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

Trustees responsibilities (continued)

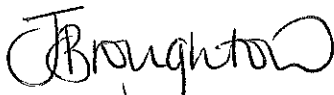
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006, and in accordance with the governing document and the Statement of Recommended Practice 'Accounting and Reporting by Charities applying FRS102.'

On behalf of the board of trustees on



Mrs J Broughton
Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 October 2020, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustees of the charitable company (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').

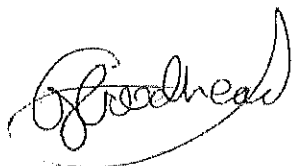
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '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

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- 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
Chartered Accountants

14 July 2021

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2020
(Including Income and Expenditure account)

	Notes	2020	2019
INCOME		£	£
Donations and legacies	3	183,985	170,684
Investment income		4	4
Other income		41	469
TOTAL INCOME		184,030	171,157
EXPENDITURE			
Charitable activities	5	154,124	167,582
TOTAL EXPENDITURE		154,124	167,582
NET INCOME FOR THE YEAR		29,906	3,575
TOTAL FUND BALANCES BROUGHT FORWARD		63,157	59,582
TOTAL FUND BALANCES CARRIED FORWARD		93,063	63,157

The statement of financial activities includes all gains and losses recognised in the year.
 All income and expenditure derives from continuing activities and unrestricted funds.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY REGISTERED NUMBER : 03655580
 (Company limited by guarantee and not having share capital)

BALANCE SHEET AT 31 OCTOBER 2020

	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	6		4,124		4,502
CURRENT ASSETS					
Debtors	7	6,763		6,765	
Cash at bank and in hand		89,289		57,426	
		96,052		64,191	
CREDITORS: amounts falling due within one year					
	8	(7,113)		(5,536)	
NET CURRENT ASSETS			88,939		58,655
NET ASSETS			93,063		63,157
FUNDS					
Unrestricted funds			93,063		63,157
			93,063		63,157

For the year ended 31 October 2020, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on
and signed on their behalf by



Mr E Evans
Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 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), 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. Whilst the ongoing COVID-19 pandemic has impacted the charity's activities, the charity has been able to adapt to the changing circumstances and it is not expected that it cause material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

Income is included in the Statement of Financial Activities when received, together with any associated tax refund.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of 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.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

1 ACCOUNTING POLICIES (continued)

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

(f) Fixed assets

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	3 years straight line
Equipment	3 years straight line
Motor vehicles	3 years straight line

(g) Pension costs

Contributions in respect of the charitable company's defined contribution scheme are charged to the Statement of Financial Activities in the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown in other creditors at the year end.

(g) Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

2 LEGAL STATUS

The charitable company is a company limited by guarantee and has no share capital. The charitable company was incorporated on 23 October 1998 in the United Kingdom and was registered on 13 November 1998 with the Charity Commission in England and Wales.

The registered office of the charitable company is Salisbury Vineyard Church, Lower Offices St Martin's Centre, St. Martin's Church Street, Salisbury, Wiltshire, SP1 2HY.

3 DONATIONS AND LEGACIES	2020	2019
	£	£
Gift aided donations	142,938	125,132
Gift aid	35,658	32,918
Non gift aided donations	5,389	12,634
	<u>183,985</u>	<u>170,684</u>

4 STAFF COSTS	2020	2019
	£	£
Wages and salaries	52,018	47,073
Social security costs	1,146	1,016
Pension	1,127	895
	<u>54,291</u>	<u>48,984</u>

No employee received emoluments of £60,000 or more during this year or the prior year.

The number of staff employed during the year was 2 (2019: 2).

Total remuneration payments made to key management personnel, including pension contribution costs and rent payments, were £66,249 (2019: £65,085).

No expenses were reimbursed to trustees during this year or the prior year.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

5 EXPENDITURE	2020	2019
	£	£
Direct costs		
Church giving	25,672	36,027
Evangelism	1,505	1,773
Hospitality	10,593	11,086
Resources	11,268	17,613
	<u>49,038</u>	<u>66,499</u>
Support costs		
Staff costs	54,291	48,984
Depreciation	3,215	3,015
Travel and motor expenses	2,139	2,208
Advertising	548	560
Rent and rates	32,698	36,803
Stationery, postage and office supplies	3,154	1,877
Office furniture expenses	650	-
Subscriptions	732	279
Printing and photocopying	765	954
Telephone	2,425	2,371
Insurance	1,798	1,716
Sundry	470	63
Licences	254	198
CCPAS	154	317
Bank charges	(17)	(14)
Legal and professional	-	90
Accountancy and independent examination fees	1,932	1,662
Profit/(loss) on disposal	(122)	-
	<u>105,086</u>	<u>101,083</u>
TOTAL EXPENDITURE	<u><u>154,124</u></u>	<u><u>167,582</u></u>

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
 (Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

6 TANGIBLE ASSETS	Leasehold property £	Motor vehicles £	Plant & machinery £	Total £
COST				
At beginning of year	5,374	5,000	28,468	38,842
Additions	-	-	3,090	3,090
Disposals	-		(375)	(375)
At end of year	<u>5,374</u>	<u>5,000</u>	<u>31,183</u>	<u>41,557</u>
DEPRECIATION				
At beginning of year	5,374	1,667	27,299	34,340
Charge for year	-	1,667	1,548	3,215
Disposals	-		(122)	(122)
At end of year	<u>5,374</u>	<u>3,334</u>	<u>28,725</u>	<u>37,433</u>
NET BOOK VALUE				
At end of year	-	<u>1,666</u>	<u>2,458</u>	<u>4,124</u>
At beginning of year	<u>-</u>	<u>3,333</u>	<u>1,169</u>	<u>4,502</u>

7 DEBTORS	2020 £	2019 £
Gift aid recoverable	5,421	5,514
Prepayments	889	846
Other taxation and social security	393	345
Other debtors	60	60
	<u>6,763</u>	<u>6,765</u>

8 CREDITORS: amounts falling due within one year	2020 £	2019 £
Trade creditors	2,010	-
Other taxation and social security	1,451	979
Accruals and deferred income	1,050	1,128
Other creditors	2,602	3,429
	<u>7,113</u>	<u>5,536</u>

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

9 COMMITMENTS UNDER OPERATING LEASES

As at 31 October 2020 the charitable company had annual commitments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Expiry date:		
Within one year	7,000	6,750

The operating lease relates to the rental agreement for the charity's main premises.

10 RELATED PARTY TRANSACTIONS

Staff costs include total remuneration of £36,281 (2019: £38,714), including pension contribution costs, in respect of Mr E Evans, a director and trustee of the charitable company, for his services as Senior Pastor of the Church. His remuneration is determined by the other trustees who are not connected to him, as allowed in the charitable company's Articles of Association. In addition, Mrs C Evans, wife of Mr E Evans, received remuneration of £13,318 (2019: £10,270) for her services as Senior Pastor of the Church.