

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 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.

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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.

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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

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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)

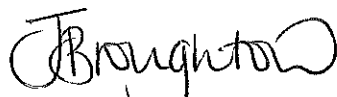
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees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

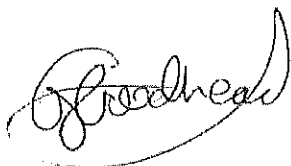
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the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

			2020	2019
	Notes	£	£	£
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
	183,985	170,684

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

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
	49,038	66,499
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)	-
	105,086	101,083
TOTAL EXPENDITURE	154,124	167,582

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	5,374	5,000	31,183	41,557
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	5,374	3,334	28,725	37,433
NET BOOK VALUE				
At end of year	-	1,666	2,458	4,124
At beginning of year	-	3,333	1,169	4,502

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
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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	<u>7,000</u>	<u>6,750</u>

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.