

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 Ritcher
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)

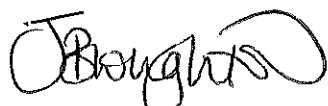
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees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

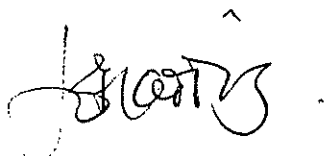
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the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

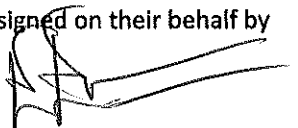
BALANCE SHEET AT 31 OCTOBER 2021

	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
	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)
	129,563	105,086
TOTAL EXPENDITURE	175,853	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><u>2,880</u></u>
At beginning of year	<u><u>-</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
	3,940	6,763
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
	6,240	7,113

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	7,250	7,000

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.

