

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.

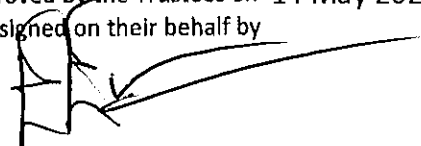
BALANCE SHEET AT 31 OCTOBER 2022

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

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	98,555	173,792	190,099	-	82,248

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.