

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.

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 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

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 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).

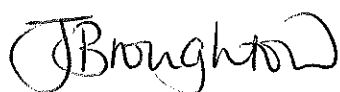
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees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

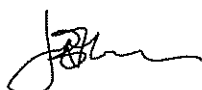
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the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

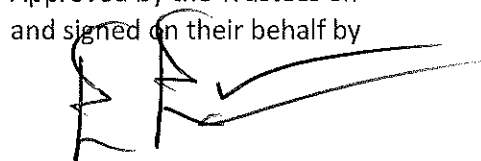
BALANCE SHEET AT 31 OCTOBER 2023

	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
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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 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><u>960</u></u>
At beginning of year	<u><u>1,920</u></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.