

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY
(REGISTERED NUMBER : 03655580)

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

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

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

Structure, governance and management

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

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

Mrs K Bastick

Mrs J Broughton

Mr B Dunn (appointed June 2024)

Mr E Evans

Mr D Richter (resigned June 2024)

Appointment of Trustees

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

Volunteers

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Objectives and activities

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

1. The furtherance of religious or secular public education.
2. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisations of congregations.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

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

Review of operations

Salisbury Vineyard continues to fulfil its objectives as outlined below.

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

Achievements of 2023/24

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

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Achievements of 2023/24 (continued)

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

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

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

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

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

Plans for 2024/25

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

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

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

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

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

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

Internal controls

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

Financial review and reserves

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

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

Trustees responsibilities

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Trustees responsibilities (continued)

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

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

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

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

On behalf of the board of trustees on 6 April 2025



Mrs J Broughton
Director

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

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

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J E Harris FCCA

Knight Goodhead Limited
Chartered Accountants

3 April 2025

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2024

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

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities and unrestricted and restricted funds.

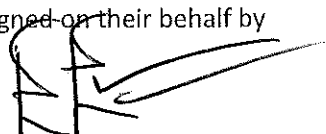
BALANCE SHEET AT 31 OCTOBER 2024

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

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

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

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



Mr E Evans
Director

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis.

(b) Fund accounting

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

(c) Income

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

(d) Expenditure

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

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

1 ACCOUNTING POLICIES (continued)

(e) Financial instruments

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

(f) Intangible assets

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

Website development	4 years straight line
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(g) Fixed assets

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

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

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

(h) Pension costs

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

(i) Operating leases

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

2 LEGAL STATUS

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

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

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

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

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

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

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

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

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

6 INTANGIBLE ASSETS

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

7 TANGIBLE ASSETS

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

8 DEBTORS

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

VINEYARD CHRISTIAN FELLOWSHIP OF SALISBURY

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

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

10 COMMITMENTS UNDER OPERATING LEASES

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

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

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

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

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

12 RELATED PARTY TRANSACTIONS

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