

THE VINE FELLOWSHIP (LITTLEBOROUGH)

England & Wales · Charity number 1047894

Details

Status Registered

Legal form Other

Registered 1995-07-12

Register [View on the Charity Commission register](#)

Contact

Address 3 Regent Street
Littleborough
OL15 8BH

Phone 01706379379

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Website www.thevinefellowship.co.uk

Activities

Objects: (A) THE ADVANEMENT OF THE CHRISTIAN RELIGION (B) THE PROMOTION OF ANY PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES

Activities: Promotion of the Christian Religion

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE LITTLEBOROUGH AND SURROUNDING AREAS
- Kenya
- Cheshire West & Chester
- Lancashire
- Manchester City
- North Yorkshire
- Oldham
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,080	£115,118	-	-
2024-03-31	£185,686	£104,628	-	-
2023-03-31	£87,659	£79,759	-	-
2022-03-31	£74,658	£85,729	-	-
2021-03-31	£81,490	£77,565	-	-

Trustees

Name	Role	Appointed
Rev JOHN BARRIE PETTIFER	Chair	
ALAN CAMPBELL		
BERYL BUTT		
DSS KATHLEEN JOYCE OLIVER		
EMMA ELIZABETH HOLT		
GEOFFREY ALAN HOPCROFT		
MARGARET FLYNN		
MICHAEL BARON		
PATRICIA JANE ROSS CLEGG		
Ryan Tinsley		2025-06-06
Susan Mary Moran		2025-09-28

THE VINE FELLOWSHIP (LITTLEBOROUGH)

England & Wales - Charity number 1047894

Accounts

The Vine Fellowship (Littleborough)

Charity No. 1047894

Trustees' Report and Unaudited Accounts

31 March 2025

The Vine Fellowship (Littleborough)
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The Vine Fellowship (Littleborough)

Trustees Annual Report

The Vine Fellowship

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047894

Principal Office

The Christian Centre
43 Todmorden Road
Littleborough
OL15 9EA

Trustees

The following trustees served during the year:

Mr M. Baron

Mrs B. Butt

Mrs E. Campbell

Mr. A Campbell (Assistant Pastor)

Mrs. P.J.R Clegg (Secretary to The Vine Fellowship/Personal Assistant to Senior Pastor)

Mrs M. P. Flynn

Mrs E. E. Holt

Mrs K. Holt

Mr. G.A. Hopcroft (Treasurer)

Mrs R. J. Langan

Mr G.R. Mills

Mrs A. Mills

Mrs C. Mills

Miss K.J. Oliver (Deaconess/Pastoral Worker)

Revd. J. B. Pettifer (Senior Pastor)

Accountants

Pennine Accounting Limited
109A Church Street
Littleborough
Lancashire
OL15 8AA

Bankers

Yorkshire Bank plc
9-11 Yorkshire Street
Rochdale
OL16 1BL

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds

OBJECTIVES AND ACTIVITIES

The objectives of The Vine Fellowship are “the advancement of the Christian religion, and the promotion of any purposes which are exclusively charitable.”

PUBLIC BENEFIT

The Trustees are aware of the Charity Commission’s guidance on public benefit and are confident that the account of the Charity’s achievements and performance during the past year reflects the fact that the public in general and specific sections of the public benefited in many ways from the ministries of The Vine Fellowship. This benefit extends locally to Springhill Hospice in Rochdale, and to local Health Visitors and Social Workers, and globally to Grapevine Ministries in Kenya, to Tearfund’s disaster response and relief and development work, and to Open Doors Ministry to persecuted Christians around the world.

The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above, and the Trustees are therefore of the view that the charity satisfies the criteria laid down for meeting public benefit.

GRANT MAKING POLICY

The charity makes regular donations to Briercliffe Company Limited, a charitable company that shares similar objectives to The Vine Fellowship and provides and maintains all the buildings used by the Fellowship.

ACHIEVEMENTS AND PERFORMANCE

Worship is central to our life in The Vine Fellowship. We still livestream our Sunday Morning and Wednesday Evening Services for the benefit of those at a distance and those unable to attend for a variety of other reasons. Our committed choir continues to bless our Sunday worship. During the past year, we have purchased pew Bibles for the Chapel chairs. We seek to extend a warm welcome to newcomers, and find they often bring others. We also have a steady flow of visitors. Our Sunday Services include everyone, with a special time and activity devoted primarily to our children.

We take our responsibility for safeguarding both children and vulnerable adults seriously and during this year, we have reviewed and updated our Safeguarding Policy which covers all areas of ministry. The Church is a member of Thirtyone:eight, the Independent Christian Safeguarding Charity, and our policy is adapted from their template. Our additional guidelines are also largely based on their recommendations.

The Senior Pastor devotes much of his time to prayer and to listening to the Lord. He often records what he hears in the form of letters, which he shares with the Church. We have three small groups, also led by the Senior Pastor which meet weekly to reflect on the word we are hearing and its application to our lives. One of these is available via Zoom so access is available to all. We also hold two weekly Bible Studies, one in the daytime led by the Deaconess and the other in the evening with the Assistant Pastor.

The Senior Pastor with a small team continues to hold weekly services locally at Hare Hill Extra Care Centre, and these are clearly appreciated by residents who are no longer able to attend Church.

The Vine Fellowship (Littleborough)

Trustees Annual Report

Our Gospel Garden at the rear of the Christian Centre is very special to us and blesses many who find peace and solace there. It gives a clear statement of our Christian faith, both in design and with the appropriate Scriptures on the lecterns. We update the plaques whenever necessary with names of brethren who are now with the Lord, and we maintain the Garden with constant devotion and care.

We have a Food Store based at the Christian Centre, staffed by members of The Vine Fellowship, with food also supplied by them. The Store is used primarily by people in poverty and struggling to make ends meet on benefits, and whenever possible, we seek to witness, pray, and to share with them, God's love and our faith in Christ Jesus.

We continue to support Grapevine Ministries in Kenya. Members of the Fellowship donate to this ministry, and we send money quarterly, including part of our Christmas Day collection. Pastor Joseph promptly confirms receipt of donations with gratitude "for many years of spiritual and financial support." He emails us from time to time with news of his church and family. They are continuing to work on their church building and have started to build classrooms and a kitchen for their children's ministry. In June 2024, Pastor Joseph wrote of the heavy rains and the worst flooding ever recorded, with many people killed and displaced, and the church building and local homes flooded.

We have continued to donate money regularly, as well as part of our Christmas collection, to Tearfund, a leading Christian relief and development agency, and this has included contributions to emergency and disaster appeals. As they state "Poverty is not God's plan. We, His church are." Tearfund works in Jesus' name with local Churches in more than fifty of the world's poorest countries. They state, "We tackle poverty through sustainable development, responding to disasters and challenging injustice. We believe an end to extreme poverty is possible", and we fully endorse this.

We give monthly to Open Doors in their work with persecuted Christians in more than seventy countries and donated the remainder of our Christmas Day offertory to them. They estimate that worldwide 365 million Christians suffer persecution or discrimination for their faith and risk their lives to follow Jesus. Open Doors supports them by supplying Bibles, providing emergency relief and helping persecuted believers stand strong in the long-term. They encourage the Church here, "to pray, give, and to speak out for those who share our faith but not our freedom."

We also donate monthly to Springhill, our local hospice in Rochdale, in gratitude for their dedicated care. We keep the Fellowship informed about the work of all the above charities on notice boards at the rear of our Chapel. We again collected new toys at Christmas, which we donated to Health Visitors for distribution locally in areas of high deprivation and need.

PERIODS FINANCIAL REVIEW

The Trustees have reviewed the Charity's financial position and are confident that the Charity will be able to continue its charitable objectives in the 12 months from the date of signing these accounts.

RESERVES POLICY

The Trustees have examined the requirements for free reserves, and they consider that, given the nature of the charity's work, free reserves should be equivalent to approximately 3 months routine expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources.

The Vine Fellowship (Littleborough)

Trustees Annual Report

PLANS FOR FUTURE PERIODS

As always, we contemplate the future with excitement and expectancy. Our constant desire is to be completely dependent upon God in all our decision making and to move only in the power of the Holy Spirit.

We are, at present, seeking to extend our Children's Ministry to children in the local neighbourhood and are planning to create a play area in our spacious back garden at the Christian Centre and to open it as part of our witness and outreach to parents and children from the local community. The Children's Ministry room could provide additional space in the event of inclement weather.

We are conscious that through the preached word we hear constantly, God is guiding His Church here to the place where He wants us to be. We have been exhorted to pray more diligently than ever for God's will, and the fulfilment of His purposes, but we know that these are dependent upon our obedience to Him and the movement of the Holy Spirit in all our lives.

We shall shortly be beginning a new area of ministry seeking healing and wellness for those struggling with addiction and other issues. This will be run by a small team, which it is envisaged will meet weekly, supported in prayer by the Senior Pastor, with additional input as necessary. The Vine, formerly our Christian Bookshop and Coffee House, has been redecorated and refurbished in preparation for this and other areas of ministry.

We long to see the Church here fulfilling its potential and living like Jesus, with signs, wonders and miracles abounding. We are continuing to witness the Holy Spirit moving in power amongst us, and God undoubtedly is building His Church. We anticipate an exciting future ahead and long that all see the vision and catch the fire of the Holy Spirit in our midst. The Church is growing spiritually, and this is reflected in the development of different areas of ministry.

As recorded in last year's Annual Report, one of our former Trustees bequeathed her entire estate to The Vine Fellowship. This included a residential property which is now ready to be valued and sold.

In conclusion, we pray that in all our plans, we will glorify God. We thank Almighty God, our dear Heavenly Father, His Son, our Lord and Saviour Jesus Christ, and the Holy Spirit for all the blessings poured out upon The Vine Fellowship during the past year. To Him alone we give the glory, honour, thanksgiving and praise. We are grateful to all our Trustees who have again served faithfully and sacrificially during another year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Fellowship is established for charitable purposes only and is registered with the Charity Commission. Its members subscribe to the Basis of Faith as set out in The Vine Fellowship Constitution. The management of The Vine Fellowship is the responsibility of the Council. The Council currently has fifteen Trustees. During the past year, The Vine Fellowship has had one full time employee, the Senior Pastor, and one part time employee, the Secretary to The Vine Fellowship/Personal Assistant to the Senior Pastor. Both are paid employees and Trustees. The Assistant Pastor, the Deaconess/Pastoral Worker and the Treasurer function as staff members on a voluntary basis and are also Trustees. We have many other committed members, both on the Council and active in the ministry of The Vine Fellowship. During the year, the Council met six times in all, including an extraordinary meeting and the Annual General Meeting. A small Trustee Management Team continues to deal with day-to-day business as necessary, and there is also a sub-committee which annually reviews salaries and related issues of employment.

Statement of trustees' responsibilities in relation to the financial statements

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and it enables them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

John Barrie Pettifer 26/11/2025

signed on 26/11/2025, 12:21:56 GMT

Revd. J. B. Pettifer (Senior Pastor)

Trustee

11 November 2025

The Vine Fellowship (Littleborough)

Independent Examiners Report

Independent Examiner's Report to the trustees of The Vine Fellowship (Littleborough)

I report to the trustees on my examination of the financial statements of The Vine Fellowship (Littleborough) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

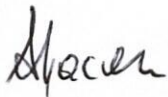
As examiner, I am a member of the Association of Accounting Technicians who have adopted the provisions of the Revised Ethical Standards 2016 issued by the Financial Reporting Council (FRC).

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



26.11.2025

Angelika Gacek AAT
Licenced Accountant
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
11 November 2025

The Vine Fellowship (Littleborough)
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	77,880	-	77,880	181,160
Investments	4	1,200	-	1,200	4,525
Total		79,080	-	79,080	185,685
Expenditure on:					
Raising funds	5	3,723	-	3,723	18,044
Charitable activities	6	86,602	2,697	89,299	68,282
Other	8	19,785	2,311	22,096	23,256
Total		110,110	5,008	115,118	109,582
Net gains on investments		-	-	-	-
Net (expenditure)/income	9	(31,030)	(5,008)	(36,038)	76,103
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(31,030)	(5,008)	(36,038)	76,103
Other gains and losses					
Net movement in funds		(31,030)	(5,008)	(36,038)	76,103
Reconciliation of funds:					
Total funds brought forward		95,032	22,632	117,664	41,561
Total funds carried forward		64,002	17,624	81,626	117,664

The Vine Fellowship (Littleborough)

Balance Sheet

at 31 March 2025

Charity No. 1047894

		2025	2024
		£	£
Fixed assets			
Tangible assets	12	29,255	32,635
Investments	13	-	-
		<u>29,255</u>	<u>32,635</u>
Current assets			
Debtors	14	15,613	13,218
Cash at bank and in hand		54,026	86,524
		<u>69,639</u>	<u>99,742</u>
Creditors: Amount falling due within one year	15	(17,268)	(14,713)
Net current assets		<u>52,371</u>	<u>85,029</u>
Total assets less current liabilities		<u>81,626</u>	<u>117,664</u>
Net assets excluding pension asset or liability		<u>81,626</u>	<u>117,664</u>
Total net assets		<u>81,626</u>	<u>117,664</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		17,624	22,632
		<u>17,624</u>	<u>22,632</u>
Unrestricted funds	16		
General funds		64,002	95,032
		<u>64,002</u>	<u>95,032</u>
Reserves	16		
Total funds		<u>81,626</u>	<u>117,664</u>

Approved by the trustees on 11 November 2025

And signed on their behalf by:

John Barrie Pettifer 26/11/2025

signed on 26/11/2025, 12:21:56 GMT
Rev'd. J. B. Pettifer (Senior Pastor)

Trustee

11 November 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Vine Fellowship (Littleborough)

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	10% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures, Fittings, & Equipment	15% Straight line

Categorised under premises are enhancements including the Gospel Garden

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	181,160	-	181,160
Investments	4,525	-	4,525
Total	185,685	-	185,685
Expenditure on:			
Raising funds	18,044	-	18,044
Charitable activities	65,865	2,417	68,282
Other	20,718	2,538	23,256
Total	104,627	4,955	109,582
Net income	81,058	(4,955)	76,103
Transfers between funds	(2,417)	2,417	-
Net income before other gains/(losses)	78,641	(2,538)	76,103
Other gains and losses:			
Net movement in funds	78,641	(2,538)	76,103
Reconciliation of funds:			
Total funds brought forward	16,391	25,170	41,561
Total funds carried forward	95,032	22,632	117,664

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations and Legacies	68,714	68,714	88,103
Gift Aid	6,839	6,839	8,607
Briercliffe Company Ltd Donation	2,327	2,327	-
M Sugden Estate	-	-	84,450
	77,880	77,880	181,160

In 2023 the charity received a legacy which included a residential property which will be sold in due course. The Charity has continued to cover the maintenance and repair costs for this property which have been separated out in the Detailed Statement of Financial Activities

The Vine Fellowship (Littleborough)

Notes to the Accounts

4 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Property Rental Income	1,200	1,200	4,525
	<u>1,200</u>	<u>1,200</u>	<u>4,525</u>

5 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Moorside Maintenance and Repair Costs	3,723	3,723	10,095
Gift Aid	-	-	53
Briercliffe Company Limited donation/(grant)	-	-	7,896
	<u>3,723</u>	<u>3,723</u>	<u>18,044</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Building & Maintenance Costs	35,240	2,697	37,937	23,090
Employee wages and pensions	34,894	-	34,894	31,647
Services Expenditure	10,650	-	10,650	7,322
Data Protection & Safeguarding	328	-	328	545
Grants made	5,490	-	5,490	5,678
<i>Governance costs</i>				
	<u>86,602</u>	<u>2,697</u>	<u>89,299</u>	<u>68,282</u>

The Vine Fellowship (Littleborough)

Notes to the Accounts

7 Analysis of grants

Activity or programme	Grants to Institutions	Grants to Individuals	Total 2025	Total 2024
	£	£	£	£
Open Door	1,200	-	1,200	2,600
Overseas Ministry	-	1,870	1,870	1,878
Springhill Hospice	1,150	-	1,150	600
Tear Fund	1,270	-	1,270	600
	<u>3,620</u>	<u>1,870</u>	<u>5,490</u>	<u>5,678</u>

Activity or programme	Grant funding of activities	Total 2025	Total 2024
	£	£	£
Open Door	1,200	1,200	2,600
Overseas Ministry	1,870	1,870	1,878
Springhill Hospice	1,150	1,150	600
Tear Fund	1,270	1,270	600
	<u>5,490</u>	<u>5,490</u>	<u>5,678</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Other interest payable	4	-	4	-
Premises costs - Rates	9,910	-	9,910	9,803
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,798	2,311	4,109	4,407
General administrative costs	1,020	-	1,020	1,481
Legal and professional costs	7,053	-	7,053	7,565
	<u>19,785</u>	<u>2,311</u>	<u>22,096</u>	<u>23,256</u>

9 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,109	4,407

The Vine Fellowship (Littleborough)

Notes to the Accounts

10 Trustee remuneration and expenses

	2025 Number	2024 Number
The nature of the reimbursed expenses	Two trustees were employed by the charity but not paid for their duties as trustees.	

11 Staff costs

	2025 Number	2024 Number
Pension costs	273	348
	<u>273</u>	<u>348</u>

No employee received emoluments in excess of £60,000. Trustees have been paid for their for their work for the charity, not in respect of their duties as trustees.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
Fellowship Pastor	1	1
Administrator	1	1
	<u>2</u>	<u>2</u>

The Charity operates a Workplace Pension Scheme with NEST

12 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Fixtures, Fittings, & Equipment £	Total £
Cost or revaluation				
At 1 April 2024	49,150	-	8,159	57,309
Additions	-	-	729	729
At 31 March 2025	<u>49,150</u>	<u>-</u>	<u>8,888</u>	<u>58,038</u>
Depreciation and impairment				
At 1 April 2024	20,029	-	4,645	24,674
Depreciation charge for the year	2,912	-	1,197	4,109
At 31 March 2025	<u>22,941</u>	<u>-</u>	<u>5,842</u>	<u>28,783</u>
Net book values				
At 31 March 2025	<u>26,209</u>	<u>-</u>	<u>3,046</u>	<u>29,255</u>
At 31 March 2024	<u>29,121</u>	<u>-</u>	<u>3,514</u>	<u>32,635</u>

13 Investments

The Charity receives rental income from property owned by Briercliffe Company Ltd

The Vine Fellowship (Littleborough)

Notes to the Accounts

14 Debtors

	2025	2024
	£	£
Other debtors	1,659	-
Prepayments and accrued income	13,954	13,218
	<u>15,613</u>	<u>13,218</u>

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	12,161	11,500
Other taxes and social security	793	494
Accruals	4,314	2,719
	<u>17,268</u>	<u>14,713</u>

16 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Garden Fund	22,632	-	(5,008)	17,624
Total	<u>22,632</u>	<u>-</u>	<u>(5,008)</u>	<u>17,624</u>
Unrestricted funds:				
General funds	95,032	79,080	(110,110)	64,002
Total funds	<u>117,664</u>	<u>79,080</u>	<u>(115,118)</u>	<u>81,626</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Garden Fund Provision and maintenance of gardens

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	9,697	19,558	29,255
Net current assets	52,371	-	52,371
	<u>62,068</u>	<u>19,558</u>	<u>81,626</u>

The Vine Fellowship (Littleborough)

Notes to the Accounts

18 Movement in Cash and Bank Balances

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	86,524	(32,498)	54,026
	86,524	(32,498)	54,026
Cash and Bank Balances	86,524	(32,498)	54,026

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
--	------------------------------------	--------------------	------------------------------------	--------------------

Operating leases with expiry date:

Pension commitments

The Charity contributes to a Workplace Pension Scheme with NEST

	2025 £	2024 £
The pension cost charge to the charity amounted to:	273	348

20 Related party disclosures

Transactions with related parties

		2025 £	2024 £
<i>Name of related party</i>	Briercliffe Company Limited		
<i>Description of relationship between the parties</i>	Common trustees		
<i>Description of transaction and general amounts involved</i>	Donation Received from Briercliffe Company Limited		
<i>Amount due from/(to) the related party</i>		2,327	(7,896)
<i>Name of related party</i>	Dove Trading Ltd		
<i>Description of relationship between the parties</i>	Three of the charity trustees are directors of Dove Trading Ltd		
<i>Description of transaction and general amounts involved</i>	Provision of cleaning, repair and maintenance and property management services during the year. Total invoices paid for work carried out in 2025 was £20,664.21		

The Vine Fellowship (Littleborough)

Statement of Cash flows

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(36,038)	76,103
Adjustments for:		
Depreciation of property, plant and equipment	4,109	4,407
Dividends, interest and rents from investments	(1,200)	(4,525)
Other gains/losses	-	-
Increase in trade and other receivables	(2,395)	(11,371)
Increase in trade and other payables	2,555	12,816
Net cash (used in)/provided by operating activities	<u>(32,969)</u>	<u>77,430</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(729)	(864)
Dividends, interest and rents from investments	1,200	4,525
Net cash from investing activities	<u>471</u>	<u>3,661</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(32,498)	81,091
Cash and cash equivalents at the beginning of the year	86,524	5,433
Cash and cash equivalents at the end of the year	<u>54,026</u>	<u>86,524</u>
Components of cash and cash equivalents		
Cash and bank balances	54,026	86,524
	<u>54,026</u>	<u>86,524</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	68,714	-	68,714	88,103
Gift Aid	6,839	-	6,839	8,607
Cash Legacy from Estate of M Sugden				84,450
Briercliffe Company Limited donation/(grant) (grant)	2,327	-	2,327	
	<u>77,880</u>	<u>-</u>	<u>77,880</u>	<u>181,160</u>
Investments				
Property Rental Income	1,200		1,200	4,525
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>4,525</u>
Total income and endowments	79,080	-	79,080	185,685
Expenditure on:				
Costs of generating donations and legacies				
Moorside Maintenance and Repair Costs	3,723	-	3,723	10,095
Gift Aid	-	-	-	53
Briercliffe Company Limited donation/(grant)	-	-	-	7,896
	<u>3,723</u>	<u>-</u>	<u>3,723</u>	<u>18,044</u>
Total of expenditure on raising funds	3,723	-	3,723	18,044
Charitable activities				
Building & Maintenance Costs	35,240	2,697	37,937	23,090
Employee wages and pensions	34,894	-	34,894	31,647
Services Expenditure	10,650	-	10,650	7,322
Data Protection & Safeguarding	328	-	328	545
Grants made	5,490	-	5,490	5,678
	<u>86,602</u>	<u>2,697</u>	<u>89,299</u>	<u>68,282</u>
Total of expenditure on charitable activities	86,602	2,697	89,299	68,282
Other expenditure				
Other interest payable	4	-	4	-
	<u>4</u>	<u>-</u>	<u>4</u>	<u>-</u>
Premises costs				
Rates	9,910	-	9,910	9,803
	<u>9,910</u>	<u>-</u>	<u>9,910</u>	<u>9,803</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	750	2,162	2,912	3,236
Depreciation of Motor vehicles	-	-	-	-
Depreciation of Fixtures, Fittings, & Equipment	1,049	149	1,197	1,171
Bank charges	28	-	28	117
Sundry expenses	1	-	1	783
Telephone, fax and broadband	991	-	991	581
	<u>2,818</u>	<u>2,311</u>	<u>5,129</u>	<u>5,888</u>
Legal and professional costs				
Audit/Independent examination fees	-	-	-	600
Accountancy and bookkeeping	7,053	-	7,053	6,965
	<u>7,053</u>	<u>-</u>	<u>7,053</u>	<u>7,565</u>
Total of expenditure of other costs	<u>19,785</u>	<u>2,311</u>	<u>22,096</u>	<u>23,256</u>
Total expenditure	<u>110,110</u>	<u>5,008</u>	<u>115,118</u>	<u>109,582</u>
Net gains on investments	-	-	-	-
	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
Net (expenditure)/income	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
Net (expenditure)/income before other gains/(losses)	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
Other Gains	-	-	-	-
	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
Net movement in funds	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
Reconciliation of funds:				
Total funds brought forward	95,032	22,632	117,664	41,561
Total funds carried forward	<u>64,002</u>	<u>17,624</u>	<u>81,626</u>	<u>117,664</u>

Signatures' technical details

Signatures

rev.barriepettifer@gmail.com
26/11/2025, 12:21:56 GMT

Fingerprint
a6446cab42332bc8c26ec114b57919ff1f0d1e01

Event log

10.50.11.242	26/11/2025, 10:38:18 GMT Signing request created.
System	26/11/2025, 10:38:21 GMT Notification sent to rev.barriepettifer@gmail.com.
System	26/11/2025, 12:18:59 GMT Signing page opened by signee rev.barriepettifer@gmail.com.
System	26/11/2025, 12:21:56 GMT Signee rev.barriepettifer@gmail.com signed document.
System	26/11/2025, 12:21:57 GMT Signing process completed.

Summary

Envelope's ID:	30d2apan
Document's hash:	51b3d490780c1716dfel1a4bf6d344004e108d3a12cebc45bd107ed9892f2bc34
Final stamp:	26/11/2025, 12:21:58 GMT



THE VINE FELLOWSHIP (LITTLEBOROUGH)

England & Wales - Charity number 1047894

Accounts

The Vine Fellowship (Littleborough)

Charity No. 1047894

Trustees' Report and Unaudited Accounts

31 March 2024

The Vine Fellowship (Littleborough)
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The Vine Fellowship

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047894

Principal Office

The Christian Centre

43 Todmorden Road

Littleborough

OL15 9EA

Trustees

The following trustees served throughout the year:

Mr M. Baron

Mrs B. Butt

Mr. A Campbell (Assistant Pastor)

Mrs E. Campbell

Mr M. Christie

Mrs. P.J.R Clegg (Secretary to The Vine Fellowship/Personal Assistant to Senior Pastor)

Mrs M. P. Flynn

Mrs E. E. Holt

Mrs K. Holt

Mr. G.A. Hopcroft (Treasurer/Administrator)

Mrs R. J. Langan

Mrs A. Mills

Mrs C. Mills

Mr G.R. Mills

Miss K.J. Oliver (Deaconess/Pastoral Worker)

Rev. J. B. Pettifer (Senior Pastor)

Mr. J.B. Powell (Resigned 16 February 2024)

Mrs L. A. Trotter

Accountants

Pennine Accounting Limited
109A Church Street
Littleborough
Lancashire
OL15 8AA

Bankers

Yorkshire Bank plc
9-11 Yorkshire Street
Rochdale
OL16 1BL

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

OBJECTIVES AND ACTIVITIES

The objectives of The Vine Fellowship are the advancement of the Christian religion, and the promotion of any purposes which are exclusively charitable.

PUBLIC BENEFIT

The Trustees are aware of the Charity Commission's guidance on public benefit and are confident that the account of the Charity's achievements and performance during the past year reflects the fact that the public in general and specific sections of the public benefited in many ways from the ministry of The Vine Fellowship. This benefit extends locally to Springhill Hospice in Rochdale, regionally to Manchester City Mission, and globally to Grapevine Ministries in Kenya, Tearfund's work in the third world, and Open Doors Ministry to persecuted Christians around the world. The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above, and the Trustees are therefore of the view that the charity satisfies the criteria laid down for meeting public benefit.

GRANT MAKING POLICY

The charity makes regular donations to Briercliffe Company Limited, a charitable company that shares similar objectives to The Vine Fellowship and provides and maintains all the buildings used by the Fellowship.

ACHIEVEMENTS AND PERFORMANCE

Worship is at the centre of our life at The Vine Fellowship, and we meet regularly to worship in the Chapel. Since the pandemic, we have continued to livestream our Sunday Morning and Wednesday Evening Services for the benefit of those at a distance and those unable to attend for various other reasons. Our committed choir is well rehearsed and continues to bless our Sunday worship. We are encouraged that during the year, we have welcomed new people, and they have brought others. We also have a steady flow of visitors.

We commence our Sunday Services with everyone together, but then our children leave for their own time of ministry which includes prayer, breaking bread, teaching and a craft activity. We have a small rota of helpers and take our responsibility for safeguarding both children and vulnerable adults seriously. We are, at present, reviewing our Safeguarding Policy, and the Church is a member of Thirtyone:eight, the independent Christian Safeguarding Charity.

We continue to receive inspired and challenging preaching from our Senior Pastor who spends much of his time listening to the Lord, writing what he receives, and in prayer for God's will for His Church. We have three small groups which meet weekly and are led by the Senior Pastor. One of these meets on Saturdays by Zoom which makes it accessible to people who otherwise might not be able to attend. The groups are open to all and are a vital part of our spiritual growth. They afford the opportunity to share, pray and reflect together on the preached word and its application to our lives. We also meet weekly to pray for the Church and have two Bible Studies, one in the daytime led by the Deaconess and the other in the evening taken by the Assistant Pastor. We are grateful to God for the many opportunities where we can meet and grow together.

The Senior Pastor and a small team continue to hold weekly services locally at Hare Hill Extra Care Centre. We also have our Food Store at the Christian Centre with food supplied by The Vine Fellowship and its members. The Store is used primarily by people in poverty struggling to make ends meet on benefits, and whenever possible, we seek to witness to them and to share God's love and our faith in Christ Jesus.

Our Gospel Garden is a very special place and blesses many who find peace and solace there. It gives a clear statement of our Christian faith in its design and with the appropriate Scriptures on the lecterns. We update the plaques regularly with the names of brethren who are now with the Lord, and we maintain the Garden with devotion and care.

We have continued to support Grapevine Ministries in Kenya. Members of the Fellowship donate to this ministry, and we send money quarterly including part of our Christmas Day collection. Pastor Joseph promptly confirms receipt of donations and emails us from time to time. He recently stated "We are doing well in the Lord. We thank God for His goodness and faithfulness in every way. . . kindly continue to pray for us as a nation, the economic situation is really bad here."

We have continued to donate money regularly to Tearfund, a leading Christian relief and development agency, and this has included emergency and disaster appeals. As they state "Poverty is not God's plan. We, His church are." Tearfund works through local Churches in many countries where millions are still living in poverty. They undoubtedly support some of the poorest people on earth in Jesus' name. As they state, "Through your prayers and your giving, you are equipping our local church partners in communities . . . across the world to help families to put the past behind them and build a better future."

We also support Open Doors monthly. Open Doors works in more than 70 countries "helping persecuted Christians continue to courageously follow Jesus" despite the cost. It supports them by providing resources and encouraging the church to pray, give, and speak out for those who cannot live out their faith in freedom. We donate monthly to Springhill, our local hospice, in appreciation of the dedicated care they offer and during the past year, have also donated to Manchester City Mission, a Christian charity which "seeks to meet people where they are and makes a difference in their lives by acts of compassion." We keep the Fellowship informed by promoting the work of Grapevine Ministries, Tearfund, Open doors and Springhill Hospice on noticeboards at the rear of our chapel. We again collected new toys at Christmas which were donated to Health Visitors for distribution locally in areas of high deprivation and need.

PERIODS FINANCIAL REVIEW

The Trustees have reviewed the Charity's financial position and are confident that the Charity will be able to continue its charitable objectives in the 12 months from the date of signing these accounts.

RESERVES POLICY

The Trustees have examined the requirements for free reserves, and they consider that, given the nature of the charity's work, free reserves should be equivalent to approximately 3 months routine expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources.

PLANS FOR FUTURE PERIODS

In May, we held a day's conference at a local venue with all the Church invited to attend. Our focus was to review our various ministries and the use of our current resources and to seek God's will together for the future. This proved a constructive time with some significant suggestions and recommendations for future action. As we contemplate the future, we long to see His Church here living like Jesus did when He walked this earth with signs, wonders and miracles abounding, so that we can honestly say "we cannot help speaking about what we have seen and heard." We are witnessing God moving in power and building His Church. We anticipate an exciting future ahead and long that all see the vision and catch the fire of the Holy Spirit in our midst. The Church is growing spiritually and numerically, and this is reflected in our different areas of ministry.

As recorded in last year's Annual Report, one of our faithful, former Trustees bequeathed her entire estate to The Vine Fellowship. This included a residential property which we intend to have valued and sell.

In conclusion, we pray that all our plans will be to the glory of God. We thank Almighty God, our Heavenly Father, His Son, our Lord Jesus Christ, and the Holy Spirit for all the blessings poured out upon The Vine Fellowship in the last year, and to Them we give all the glory, honour and praise. We also thank all our Trustees who have served faithfully and sacrificially during the past year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Fellowship is established for charitable purposes only and is registered with the Charity Commission. Its members subscribe to the Basis of Faith as set out in The Vine Fellowship Constitution.

The management of The Vine Fellowship is the responsibility of the Council. The Council currently has seventeen Trustees.

During the past year, The Vine Fellowship has had one full time employee, the Senior Pastor, and one part time employee, the Secretary to The Vine Fellowship/Personal Assistant to the Senior Pastor. Both are paid employees and Trustees. The Assistant Pastor, the Deaconess/Pastoral Worker and the Treasurer/Administrator function as staff members on a voluntary basis and are also Trustees. We also have many other committed volunteers, both on the Council and active in the ministry of The Vine Fellowship.

During the year, the Council met six times in all, three times via Zoom, and held the Annual General Meeting. A small Trustee Management Team deals with day-to-day business as necessary, and there is also a sub-committee which annually reviews salaries and related issues of employment.

Statement of Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and it enables them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in blue ink, appearing to read 'J. B. Pettifer', is written over the printed name.

Revd. J. B. Pettifer (Senior Pastor)

Trustee

19 November 2024

I report to the trustees on my examination of the financial statements of The Vine Fellowship (Littleborough) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

As examiner, I am a member of the Association of Accounting who have adopted the provisions of the Revised Ethical Standards 2016 issued by the Financial Reporting Council (FRC).

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Mr Ian Cunningham Association of Accounting
Technicians (AAT)
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
19 November 2024

The Vine Fellowship (Littleborough)
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	181,161	-	181,161	81,059
Investments	4	4,525	-	4,525	6,600
Total		185,686	-	185,686	87,659
Expenditure on:					
Raising funds	5	18,044	-	18,044	-
Charitable activities	6	39,763	-	39,763	42,820
Other	8	46,821	4,955	51,776	42,616
Total		104,628	4,955	109,583	85,436
Net gains on investments		-	-	-	-
Net income	9	81,058	(4,955)	76,103	2,223
Transfers between funds		(2,417)	2,417	-	-
Net income before other gains/(losses)		78,641	(2,538)	76,103	2,223
Other gains and losses					
Net movement in funds		78,641	(2,538)	76,103	2,223
Reconciliation of funds:					
Total funds brought forward		16,391	25,170	41,561	39,338
Total funds carried forward		95,032	22,632	117,664	41,561

The Vine Fellowship (Littleborough)

Balance Sheet

at 31 March 2024

Charity No. 1047894

		2024	2023
		£	£
Fixed assets			
Tangible assets	12	32,635	36,178
Investments	13	-	-
		<u>32,635</u>	<u>36,178</u>
Current assets			
Debtors	14	13,218	1,847
Cash at bank and in hand		86,524	5,433
		<u>99,742</u>	<u>7,280</u>
Creditors: Amount falling due within one year	15	(14,713)	(1,897)
Net current assets		<u>85,029</u>	<u>5,383</u>
Total assets less current liabilities		<u>117,664</u>	<u>41,561</u>
Net assets excluding pension asset or liability		<u>117,664</u>	<u>41,561</u>
Total net assets		<u>117,664</u>	<u>41,561</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		22,632	25,170
		<u>22,632</u>	<u>25,170</u>
Unrestricted funds	16		
General funds		95,032	16,391
		<u>95,032</u>	<u>16,391</u>
Reserves	16		
Total funds		<u>117,664</u>	<u>41,561</u>

Approved by the trustees on 19 November 2024

And signed on their behalf by:



Revd. J. B. Pettifer (Senior Pastor)

Trustee

19 November 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	10% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures, Fittings, & Equipment	15% Straight line

Categorised under premises are enhancements including the Gospel Garden

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	81,059	-	81,059
Investments	6,600	-	6,600
Total	87,659	-	87,659
Expenditure on:			
Charitable activities	42,820	-	42,820
Other	36,939	5,677	42,616
Total	79,759	5,677	85,436
Net income	7,900	(5,677)	2,223
Transfers between funds	(4,338)	4,338	-
Net income before other gains/(losses)	3,562	(1,339)	2,223
Other gains and losses:			
Net movement in funds	3,562	(1,339)	2,223
Reconciliation of funds:			
Total funds brought forward	12,829	26,509	39,338
Total funds carried forward	16,391	25,170	41,561

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations and legacies	88,104	88,104	71,131
Gift Aid	8,607	8,607	7,727
Briercliffe Company Limited donation	-	-	2,201
Legacy from M Sugden Estate	84,450	84,450	-
	181,161	181,161	81,059

The charity has received a legacy consisting of a residential property which will be sold in due course. The property has not yet been valued and so has not been included within the charity assets during this period.

4 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
Property Rental Income	4,525	4,525	6,600
	4,525	4,525	6,600

5 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations and legacies	53	53	-
Briercliffe Company Limited donation	7,896	7,896	-
Legacy from M Sugden Estate	10,095	10,095	-
	<u>18,044</u>	<u>18,044</u>	<u>-</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Food Store	782	782	658
Employee wages and pensions	31,647	31,647	32,234
Overseas Ministry	-	-	1,825
Books, Flowers, & Communion Wine	1,656	1,656	-
Grants made	5,678	5,678	8,103
<i>Governance costs</i>			
	<u>39,763</u>	<u>39,763</u>	<u>42,820</u>

7 Analysis of grants

Activity or programme	Grants to Institutions	Grants to Individuals	Total 2024	Total 2023
	£	£	£	£
Open Door	2,600	-	2,600	1,080
Overseas Ministry	-	1,878	1,878	2,663
Springhill Hospice	600	-	600	600
Tear Fund	600	-	600	3,760
	<u>3,800</u>	<u>1,878</u>	<u>5,678</u>	<u>8,103</u>

Activity or programme	Grant funding of activities	Total 2024	Total 2023
	£	£	£
Open Door	2,600	2,600	1,080
Overseas Ministry	1,878	1,878	2,663
Springhill Hospice	600	600	600
Tear Fund	600	600	3,760
	<u>5,678</u>	<u>5,678</u>	<u>8,103</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Music Costs	1,156	-	1,156	1,050
Other interest payable	-	-	-	1
Premises costs	30,476	2,417	32,893	29,058
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,869	2,538	4,407	4,623
General administrative costs	5,755	-	5,755	6,082
Legal and professional costs	7,565	-	7,565	1,802
	<u>46,821</u>	<u>4,955</u>	<u>51,776</u>	<u>42,616</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,407	4,623

10 Trustee remuneration and expenses

	2024 Number	2023 Number
The nature of the reimbursed expenses	Two trustees were employed by the charity but not paid for their duties as trustees.	

11 Staff costs

	2024	2023
Pension costs	348	348
	<u>348</u>	<u>348</u>

No employee received emoluments in excess of £60,000. Trustees have been paid for their for their work for the charity, not in respect of their duties as trustees.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Fellowship Pastor	1	1
Administrator	1	1
	<u>2</u>	<u>2</u>

The Charity operates a Workplace Pension Scheme with NEST

12 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Fixtures, Fittings, & Equipment £	Total £
Cost or revaluation				
At 1 April 2023	49,150	-	7,295	56,445
Additions	-	-	864	864
At 31 March 2024	<u>49,150</u>	<u>-</u>	<u>8,159</u>	<u>57,309</u>
Depreciation and impairment				
At 1 April 2023	16,793	-	3,474	20,267
Depreciation charge for the year	3,236	-	1,171	4,407
At 31 March 2024	<u>20,029</u>	<u>-</u>	<u>4,645</u>	<u>24,674</u>
Net book values				
At 31 March 2024	<u>29,121</u>	<u>-</u>	<u>3,514</u>	<u>32,635</u>
At 31 March 2023	<u>32,357</u>	<u>-</u>	<u>3,821</u>	<u>36,178</u>

13 Investments

The Charity receives rental income from property owned by Briercliffe Company Ltd

14 Debtors

	2024	2023
	£	£
Prepayments and accrued income	13,218	1,847
	<u>13,218</u>	<u>1,847</u>

15 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	11,500	(321)
Other taxes and social security	494	343
Other creditors	-	936
Accruals	2,719	939
	<u>14,713</u>	<u>1,897</u>

16 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Garden Fund	25,170	-	(4,955)	2,417	22,632
<i>Total</i>	<u>25,170</u>	<u>-</u>	<u>(4,955)</u>	<u>2,417</u>	<u>22,632</u>
Unrestricted funds:					
General funds	16,391	185,686	(104,628)	(2,417)	95,032
Total funds	<u>41,561</u>	<u>185,686</u>	<u>(109,583)</u>	<u>-</u>	<u>117,664</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Garden Fund Provision and maintenance of gardens

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	10,842	21,793	32,635
Net current assets	84,190	839	85,029
	<u>95,032</u>	<u>22,632</u>	<u>117,664</u>

18 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	5,433	81,091	86,524
	<u>5,433</u>	<u>81,091</u>	<u>86,524</u>
Net debt	<u>5,433</u>	<u>81,091</u>	<u>86,524</u>

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

The Charity contributes to a Workplace Pension Scheme with NEST

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>348</u>	<u>348</u>

20 Related party disclosures

	2024 £	2023 £
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Briercliffe Company Limited	
<i>Description of relationship between the parties</i>	Common trustees	
<i>Description of transaction and general amounts involved</i>	Grant paid to Briercliffe Company Limited charity of £7,896.04	
<i>Amount due from/(to) the related party</i>	(7,896)	2,201

The Vine Fellowship (Littleborough)
Statement of Cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	76,103	2,223
Adjustments for:		
Depreciation of property, plant and equipment	4,407	4,623
Dividends, interest and rents from investments	(4,525)	(6,600)
(Increase)/Decrease in trade and other receivables	(11,371)	6,713
Increase/(Decrease) in trade and other payables	12,816	(10,075)
Net cash provided by/(used in) operating activities	<u>77,430</u>	<u>(3,116)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(864)	(927)
Dividends, interest and rents from investments	4,525	6,600
Net cash from investing activities	<u>3,661</u>	<u>5,673</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	81,091	2,557
Cash and cash equivalents at the beginning of the year	5,433	2,876
Cash and cash equivalents at the end of the year	<u>86,524</u>	<u>5,433</u>
Components of cash and cash equivalents		
Cash and bank balances	86,524	5,433
	<u>86,524</u>	<u>5,433</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	88,104	-	88,104	71,131
Gift Aid	8,607	-	8,607	7,727
Briercliffe Company Limited donation	-	-	-	2,201
Legacy from M Sugden Estate	84,450	-	84,450	-
	<u>181,161</u>	<u>-</u>	<u>181,161</u>	<u>81,059</u>
Investments				
Property Rental Income	4,525	-	4,525	6,600
	<u>4,525</u>	<u>-</u>	<u>4,525</u>	<u>6,600</u>
Total income and endowments	185,686	-	185,686	87,659
Expenditure on:				
Costs of generating donations and legacies				
Donations and legacies	53	-	53	-
Briercliffe Company Limited donation	7,896	-	7,896	-
Legacy from M Sugden Estate	10,095	-	10,095	-
	<u>18,044</u>	<u>-</u>	<u>18,044</u>	<u>-</u>
Total of expenditure on raising funds	18,044	-	18,044	-
Charitable activities				
Food Store	782	-	782	658
Employee wages and pensions	31,647	-	31,647	32,234
Overseas Ministry	-	-	-	1,825
Books, Flowers, & Communion Wine	1,656	-	1,656	-
Grants made	5,678	-	5,678	8,103
	<u>39,763</u>	<u>-</u>	<u>39,763</u>	<u>42,820</u>
Total of expenditure on charitable activities	39,763	-	39,763	42,820
Other expenditure				
Music Costs	1,156	-	1,156	1,050
Other interest payable	-	-	-	1
	<u>1,156</u>	<u>-</u>	<u>1,156</u>	<u>1,051</u>
Premises costs				
Rates	9,803	-	9,803	8,878
Light, heat and power	5,634	-	5,634	4,665

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities

Premises cleaning	6,281	-	6,281	3,662
Premises insurances	4,675	-	4,675	4,240
Premises repairs and maintenance	4,083	2,417	6,500	7,613
	<u>30,476</u>	<u>2,417</u>	<u>32,893</u>	<u>29,058</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	833	2,403	3,236	3,595
Depreciation of Motor vehicles	-	-	-	-
Depreciation of Fixtures, Fittings, & Equipment	1,036	135	1,171	1,028
Bank charges	117	-	117	63
Postage and couriers	9	-	9	-
Software, IT support and related costs	312	-	312	241
Stationery and printing	408	-	408	604
Subscriptions	545	-	545	791
Sundry expenses	783	-	783	338
Telephone, fax and broadband	3,581	-	3,581	4,045
	<u>7,624</u>	<u>2,538</u>	<u>10,162</u>	<u>10,705</u>
Legal and professional costs				
Audit/Independent examination fees	600	-	600	-
Accountancy and bookkeeping	6,965	-	6,965	1,802
	<u>7,565</u>	<u>-</u>	<u>7,565</u>	<u>1,802</u>
Total of expenditure of other costs	<u>46,821</u>	<u>4,955</u>	<u>51,776</u>	<u>42,616</u>
Total expenditure	104,628	4,955	109,583	85,436
Net gains on investments	-	-	-	-
Net income	81,058	(4,955)	76,103	2,223
Transfers between funds	(2,417)	2,417	-	-
Net income before other gains/(losses)	78,641	(2,538)	76,103	2,223
Transfer Between Funds	-2417	2,417		
Net movement in funds	<u>78,641</u>	<u>(2,538)</u>	<u>76,103</u>	<u>2,223</u>
Reconciliation of funds:				
Total funds brought forward	16,391	25,170	41,561	39,338
Total funds carried forward	<u>95,032</u>	<u>22,632</u>	<u>117,664</u>	<u>41,561</u>

THE VINE FELLOWSHIP (LITTLEBOROUGH)

England & Wales - Charity number 1047894

Accounts

The Vine Fellowship (Littleborough)

Charity No. 1047894

Trustees' Report and Unaudited Accounts

31 March 2023

The Vine Fellowship (Littleborough)

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The Vine Fellowship (Littleborough)
Trustees Annual Report

The Vine Fellowship (Littleborough)

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047894

Trustees

The following Trustees served throughout the year:

Mr M. Baron

Mrs B. Butt

Mrs E. Campbell

Mr A. Campbell (Assistant Pastor and Treasurer/Administrator)

Mr M. Christie

Mr P. J. R. Clegg (Secretary to The Vine Fellowship/Personal Assistant to Senior Pastor)

Mrs M. P. Flynn

Mrs E. E. Holt

Mrs K. Holt

Mr G. A. Hopcroft

Mrs R. J. Langan

Mr G. Mills

Mrs A. Mills

Mrs C. Mills

Miss K. J. Oliver (Deaconess/Pastoral Worker)

Revd. J. B. Pettifer (Senior Pastor)

Mr J. B. Powell

Mrs L. A. Trotter

Accountants

Pennine Accounting Limited

109A Church Street

Littleborough

Lancashire

OL15 8AA

Bankers

Yorkshire Bank plc

9-11 Yorkshire Street

Rochdale

OL16 1BL

Solicitors

Wrigleys Solicitors LLP

19 Cookridge Street

Leeds

LS2 3AG

OBJECTIVES AND ACTIVITIES

The objectives of The Vine Fellowship are the advancement of the Christian religion, and the promotion of any purposes which are exclusively charitable.

PUBLIC BENEFIT

The Trustees are aware of the Charity Commission's guidance on public benefit and are confident that the account of the Charity's achievements and performance during the past year reflects the fact that the public in general and specific sections of the public benefited in many ways from the ministry of The Vine Fellowship. This benefit extends locally to Springhill Hospice in Rochdale and globally to Grapevine Ministries in Kenya, Tearfund's work in the third world, and Open Doors Ministry to persecuted Christians around the world. The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above, and the Trustees are therefore of the view that the charity satisfies the criteria laid down for meeting public benefit.

GRANT MAKING POLICY

The charity makes regular donations to Briercliffe Company Limited, a charitable company that shares similar objectives to The Vine Fellowship and provides and maintains all the buildings used by the Fellowship.

ACHIEVEMENTS AND PERFORMANCE

Worship is at the centre of our life at The Vine Fellowship, and we meet regularly to worship. It became clear in the aftermath of the pandemic that livestreaming had proved a blessing to many and had extended our outreach. We have therefore continued to livestream our Sunday and Wednesday Services for the benefit of those at a distance and those unable to attend for various reasons. Our choir has continued to enrich our Sunday worship. We are encouraged that during the year under review, new people have again joined us and are bringing others. We commence our Sunday Services with everyone together but then our children leave for their own time of ministry which includes prayer, teaching and a craft activity. We take our responsibility for safeguarding both children and adults seriously and keep it under constant review.

We are privileged to continue to receive intense and challenging preaching from our Senior Pastor who spends much of his time listening to the Lord on our behalf. We have three small groups which meet weekly and are led by the Senior Pastor. One of these meets by Zoom which makes it accessible to people who otherwise might not be able to attend. The groups are open to all and afford an opportunity to share, pray and reflect together on the preached word and its application in our lives. We are encouraged by the way they are growing. We meet each week to pray for the Church and during the year, have started two Bible Studies, one in the daytime and the other in the evening. These are led by the Deaconess and Assistant Pastor, and there has been positive feedback to date. We are grateful to God for the opportunities available to us to meet and grow together.

The Senior Pastor and a small team continue to hold weekly services at Hare Hill Extra Care Housing Scheme. This ministry has been very blessed, and it seems that a Church is growing there as a branch of The Vine Fellowship.

The Vine Fellowship (Littleborough)

Trustees Annual Report

Our Food Store is now located at the Christian Centre and has continued to serve the local community. The Vine Fellowship has again kept this supplied. The Store is used primarily by people struggling to make ends meet on benefits, and we take every possible opportunity to speak to them of God's love and to share our faith in Jesus.

Our Gospel Garden is a very special place and a blessing to many who find comfort and solace there. It gives a clear statement of our Christian faith. We update the plaques regularly with the names of brethren who are now with the Lord, and we seek to maintain the Garden well.

After much prayer, this year in conjunction with Briercliffe Company Limited, we commenced redecorating and refurbishing the property previously used as The Vine Christian Bookshop and Coffee House to prepare for a new ministry. This work is now nearing completion. (See more details in Future Plans.)

During the year under review, we have continued to support Grapevine Ministries in Kenya. Members of the Fellowship donate to this ministry, and we send money quarterly. In August 2022, Pastor Joseph wrote "we aspire to finish the church building project this year and probably build 2 classrooms for the children's ministry. . . We covet your prayer and financial assistance as you have always helped us." Pastor Joseph promptly confirms receipt of donations. Once again, we divided our Christmas Day collection between Grapevine Ministries and Tearfund.

We have continued to donate money throughout the year to Tearfund, a leading Christian relief and development agency, and this has included their emergency and disaster appeals. As they rightly state "Poverty is not God's plan. We, His church, are." It is a challenging time in many of the countries where Tearfund works with global food shortages and millions still living in poverty. They undoubtedly support some of the poorest people on earth in Jesus' name. We have continued to donate monthly to Springhill Hospice in Rochdale in gratitude for their dedicated care and are now also supporting Open Doors monthly. We promote the work of Grapevine Ministries, Tearfund and Open doors on noticeboards at the rear of the chapel. We again collected new toys at Christmas which were donated to Health Visitors for distribution locally in high areas of deprivation and need. These were much appreciated.

This year, we lost one of our longstanding, faithful Trustees, and her entire estate was bequeathed to The Vine Fellowship.

FINANCIAL REVIEW

The Trustees have reviewed the Charity's financial position and are confident that the Charity will be able to continue its charitable objectives in the 12 months from the date of signing these accounts.

Reserves Policy

The Trustees have examined the requirements for free reserves, and they consider that, given the nature of the charity's work, free reserves should be equivalent to approximately 3 months routine expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources.

PLANS FOR FUTURE PERIODS

We constantly pray for God's will for the future, and this is reflected in the preaching. Our longing in both our individual lives and as a Church is to be more like Jesus and to be effective in communicating that He is the perfect answer to our every need. We are aware that we must depend completely on the Lord and on the power of His Holy Spirit to fulfil our mission to take the life of Jesus out into the world. The Church is growing spiritually and numerically, and this is reflected in many areas of ministry. We continue to encourage all our members to discover and use their spiritual gifts in the life of the Church.

The work at The Vine, previously our Bookshop and Coffee House, is nearing completion, and we look forward to shortly commencing a new ministry there as part of our outreach into the local community. We are conscious of the immensity of need all around us and the impact of the cost-of-living crisis. We shall seek to offer a safe, warm, welcoming space open to all, with members of the Fellowship at hand willing to listen, support, pray and share the Good News of Jesus. The Food Store will be based there for ease of access in emergency, and we envisage having a lending library with Christian books.

We are also planning some refurbishing in Briercliffe House, our Home of Healing, in cooperation with Briercliffe Company Limited and look forward to extending our ministry there. We have plans to create a Chapel there. We pray that all our plans for the future will be to the glory of God.

In conclusion, we wish to thank all our Trustees who have faithfully and sacrificially served during the past year. Once again we thank Almighty God, our Lord Jesus Christ, and the Holy Spirit for all the blessings of the past year and to them, we give all glory, honour and praise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Fellowship is established for charitable purposes only and is registered with the Charity Commission. Its members subscribe to the Basis of Faith as set out in The Vine Fellowship Constitution.

The management of The Vine Fellowship is the responsibility of the Council. The Council currently has eighteen Trustees. Sadly, during the last year, we lost one of our faithful, long serving Trustees.

During the past year, The Vine Fellowship has had one full time employee, the Senior Pastor, and one part time employee, the Secretary to The Vine Fellowship/Personal Assistant to the Senior Pastor. Both are paid employees and Trustees. The Assistant Pastor/Treasurer/Administrator, the Deaconess/Pastoral Worker, function as staff members on a voluntary basis and are also Trustees. We wish to thank our previous Treasurer/Administrator for his many years of faithful service. He continues as a staff member and Trustee. We also have many other committed volunteers.

During the year, the Council met four times in all, twice via Zoom, and held the Annual General Meeting.

Signed on behalf of the charity's trustees

J B Pettifer

Rev. J. B. Pettifer (Senior Pastor)

Trustee

22 December 2023

The Vine Fellowship (Littleborough)

Independent Examiners Report

Independent Examiner's Report to the trustees of The Vine Fellowship (Littleborough)

I report to the trustees on my examination of the financial statements of The Vine Fellowship (Littleborough) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Ian Cunningham FMAAT
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
22 December 2023

The Vine Fellowship (Littleborough)

Statement of Financial Activities

for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	81,059	-	81,059	68,058
Investments	4	6,600	-	6,600	6,600
Total		87,659	-	87,659	74,658
Expenditure on:					
Charitable activities	5	42,820	-	42,820	42,930
Other	7	36,939	5,677	42,616	42,799
Total		79,759	5,677	85,436	85,729
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	7,900	(5,677)	2,223	(11,071)
Transfers between funds		(4,338)	4,338	-	-
Net income/(expenditure) before other gains/(losses)		3,562	(1,339)	2,223	(11,071)
Other gains and losses					
Net movement in funds		3,562	(1,339)	2,223	(11,071)
Reconciliation of funds:					
Total funds brought forward		12,829	26,509	39,338	50,409
Total funds carried forward		16,391	25,170	41,561	39,338

The Vine Fellowship (Littleborough)**Balance Sheet**at **31 March 2023****Charity No. 1047894**

		2023	2022
		£	£
Fixed assets			
Tangible assets	11	36,177	39,873
Investments	12	-	-
		<u>36,177</u>	<u>39,873</u>
Current assets			
Debtors	13	1,848	8,561
Cash at bank and in hand		5,433	2,876
		<u>7,281</u>	<u>11,437</u>
Creditors: Amount falling due within one year	14	(1,897)	(11,972)
Net current assets/(liabilities)		<u>5,384</u>	<u>(535)</u>
Total assets less current liabilities		<u>41,561</u>	<u>39,338</u>
Net assets excluding pension asset or liability		<u>41,561</u>	<u>39,338</u>
Total net assets		<u><u>41,561</u></u>	<u><u>39,338</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		25,170	26,509
		<u>25,170</u>	<u>26,509</u>
Unrestricted funds	15		
General funds		16,391	12,829
		<u>16,391</u>	<u>12,829</u>
Reserves	15		
Total funds		<u><u>41,561</u></u>	<u><u>39,338</u></u>

Approved by the trustees on 22 December 2023

And signed on their behalf by:

J B Pettifer

Revd. J. B. Pettifer (Senior Pastor)

Trustee

22 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Vine Fellowship (Littleborough)

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	10% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures, Fittings, & Equipment	15% Straight line

Categorised under premises are enhancements including the Gospel Garden

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	68,058	-	68,058
Investments	6,600	-	6,600
Total	74,658	-	74,658
Expenditure on:			
Charitable activities	42,930	-	42,930
Other	42,799	-	42,799
Total	85,729	-	85,729
Net income	(11,071)	-	(11,071)
Net income before other gains/(losses)	(11,071)	-	(11,071)
Other gains and losses:			
Net movement in funds	(11,071)	-	(11,071)
Reconciliation of funds:			
Total funds brought forward	23,900	26,509	50,409
Total funds carried forward	12,829	26,509	39,338

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations and legacies	71,131	71,131	68,058
Gift Aid	7,727	7,727	-
Briercliffe Company Limited donation	2,201	2,201	-
	<u>81,059</u>	<u>81,059</u>	<u>68,058</u>

4 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Property Rental Income	6,600	6,600	6,600
	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Food Store	658	658	290
Employee wages and pensions	32,234	32,234	29,434
Overseas Ministry	1,825	1,825	-
Books, Flowers, & Communion Wine	-	-	836
Grants made	8,103	8,103	12,370
<i>Governance costs</i>			
	<u>42,820</u>	<u>42,820</u>	<u>42,930</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Grants to Individuals	Total 2023	Total 2022
	£	£	£	£
General activities	1,080	-	1,080	7,192
Overseas Ministry	-	2,663	2,663	1,925
Springhill Hospice	600	-	600	600
Tear Fund	3,760	-	3,760	2,653
	<u>5,440</u>	<u>2,663</u>	<u>8,103</u>	<u>12,370</u>

Activity or programme	Grant funding of activities	Total 2023	Total 2022
	£	£	£
General activities	1,080	1,080	7,192
Overseas Ministry	2,663	2,663	1,925
Springhill Hospice	600	600	600
Tear Fund	3,760	3,760	2,653
	<u>8,103</u>	<u>8,103</u>	<u>12,370</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
	1,050	-	1,050	-
Other interest payable	1	-	1	-
Premises costs	26,200	2,858	29,058	29,371
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,804	2,819	4,623	4,371
General administrative costs	6,082	-	6,082	5,964
Legal and professional costs	1,802	-	1,802	3,093
	<u>36,939</u>	<u>5,677</u>	<u>42,616</u>	<u>42,799</u>

8 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,623	4,371

9 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	Two trustees were employed by the charity but not paid for their duties as trustees.	

10 Staff costs

	2023	2022
Pension costs	348	290
	<u>348</u>	<u>290</u>

No employee received emoluments in excess of £60,000. Trustees have been paid for their for their work for the charity, not in respect of their duties as trustees.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Fellowship Pastor	1	2
Administrator	1	-
	<u>2</u>	<u>2</u>

The Charity operates a Workplace Pension Scheme with NEST

11 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Fixtures, Fittings, & Equipment £	Total £
Cost or revaluation				
At 1 April 2022	49,150	-	6,368	55,518
Additions	-	-	927	927
At 31 March 2023	<u>49,150</u>	<u>-</u>	<u>7,295</u>	<u>56,445</u>
Depreciation and impairment				
At 1 April 2022	13,198	-	2,447	15,645
Depreciation charge for the year	3,595	-	1,028	4,623
At 31 March 2023	<u>16,793</u>	<u>-</u>	<u>3,475</u>	<u>20,268</u>
Net book values				
At 31 March 2023	<u>32,357</u>	<u>-</u>	<u>3,820</u>	<u>36,177</u>
At 31 March 2022	<u>35,952</u>	<u>-</u>	<u>3,921</u>	<u>39,873</u>

12 Investments

The Charity receives rental income from property owned by Briercliffe Company Ltd

The Vine Fellowship (Littleborough)

Notes to the Accounts

13 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,848	8,561
	<u>1,848</u>	<u>8,561</u>

14 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	(321)	9,388
Other taxes and social security	343	313
Other creditors	936	-
Accruals	939	2,271
	<u>1,897</u>	<u>11,972</u>

15 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Garden Fund	26,509	-	(5,677)	4,338	25,170
<i>Total</i>	<u>26,509</u>	<u>-</u>	<u>(5,677)</u>	<u>4,338</u>	<u>25,170</u>
Unrestricted funds:					
General funds	12,829	87,659	(79,759)	(4,338)	16,391
Total funds	<u>39,338</u>	<u>87,659</u>	<u>(85,436)</u>	<u>-</u>	<u>41,561</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Garden Fund Provision and maintenance of gardens

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	11,846	24,331	36,177
Net current assets	4,545	839	5,384
	<u>16,391</u>	<u>25,170</u>	<u>41,561</u>

17 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	2,876	2,557	5,433
	<u>2,876</u>	<u>2,557</u>	<u>5,433</u>
Net debt	<u>2,876</u>	<u>2,557</u>	<u>5,433</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

The Charity contributes to a Workplace Pension Scheme with NEST

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>348</u>	<u>290</u>

19 Related party disclosures

Transactions with related parties

	2023 £	2022 £
<i>Name of related party</i>	Briercliffe Company Limited	
<i>Description of relationship between the parties</i>	Common trustees	
<i>Description of transaction and general amounts involved</i>	Grant received from Briercliffe Company Limited charity of £2,200.86	
<i>Amount due from/(to) the related party</i>	2,201	(5,681)

The Vine Fellowship (Littleborough)

Statement of Cash flows

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	2,223	(11,071)
Adjustments for:		
Depreciation of property, plant and equipment	4,623	4,371
Dividends, interest and rents from investments	(6,600)	(6,600)
Decrease/(Increase) in trade and other receivables	6,713	(4,955)
(Decrease)/Increase in trade and other payables	(10,075)	6,549
Net cash used in operating activities	<u>(3,116)</u>	<u>(11,706)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(927)	(7,926)
Dividends, interest and rents from investments	6,600	6,600
Net cash from/(used in) investing activities	<u>5,673</u>	<u>(1,326)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,557	(13,032)
Cash and cash equivalents at the beginning of the year	2,876	15,908
Cash and cash equivalents at the end of the year	<u>5,433</u>	<u>2,876</u>
Components of cash and cash equivalents		
Cash and bank balances	5,433	2,876
	<u>5,433</u>	<u>2,876</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations and legacies	71,131	-	71,131	68,058
Gift Aid	7,727	-	7,727	-
Briercliffe Company Limited donation	2,201	-	2,201	-
	<u>81,059</u>	<u>-</u>	<u>81,059</u>	<u>68,058</u>
Investments				
Property Rental Income	6,600	-	6,600	6,600
	<u>6,600</u>	<u>-</u>	<u>6,600</u>	<u>6,600</u>
Total income and endowments	87,659	-	87,659	74,658
Expenditure on:				
Charitable activities				
Food Store	658	-	658	290
Employee wages and pensions	32,234	-	32,234	29,434
Overseas Ministry	1,825	-	1,825	-
Books, Flowers, & Communion	-	-	-	836
Wine	-	-	-	-
Grants made	8,103	-	8,103	12,370
	<u>42,820</u>	<u>-</u>	<u>42,820</u>	<u>42,930</u>
Total of expenditure on charitable activities	42,820	-	42,820	42,930
Other expenditure				
Other interest payable	1,050	-	1,050	-
	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
	<u>1,051</u>	<u>-</u>	<u>1,051</u>	<u>-</u>
Premises costs				
Rates	8,878	-	8,878	9,296
Light, heat and power	4,665	-	4,665	7,232
Premises cleaning	3,662	-	3,662	2,919
Premises insurances	4,240	-	4,240	4,527
Premises repairs and maintenance	4,755	2,858	7,613	4,426
Other premises costs	-	-	-	971
	<u>26,200</u>	<u>2,858</u>	<u>29,058</u>	<u>29,371</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	925	2,670	3,595	3,591

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities

Depreciation of Motor vehicles	-	-	-	-
Depreciation of Fixtures, Fittings, & Equipment	879	149	1,028	780
Bank charges	63	-	63	-
Postage and couriers	-	-	-	20
Software, IT support and related costs	241	-	241	-
Stationery and printing	604	-	604	683
Subscriptions	791	-	791	578
Sundry expenses	338	-	338	861
Telephone, fax and broadband	4,045	-	4,045	3,822
	<u>7,886</u>	<u>2,819</u>	<u>10,705</u>	<u>10,335</u>
Legal and professional costs				
Accountancy and bookkeeping	1,802	-	1,802	3,093
	<u>1,802</u>	<u>-</u>	<u>1,802</u>	<u>3,093</u>
Total of expenditure of other costs	<u>36,939</u>	<u>5,677</u>	<u>42,616</u>	<u>42,799</u>
Total expenditure	<u>79,759</u>	<u>5,677</u>	<u>85,436</u>	<u>85,729</u>
Net gains on investments	-	-	-	-
	<u>7,900</u>	<u>(5,677)</u>	<u>2,223</u>	<u>(11,071)</u>
Net income/(expenditure)				
Transfers between funds	(4,338)	4,338	-	-
	<u>3,562</u>	<u>(1,339)</u>	<u>2,223</u>	<u>(11,071)</u>
Net income/(expenditure) before other gains/(losses)				
Other Gains	-	-	-	-
	<u>3,562</u>	<u>(1,339)</u>	<u>2,223</u>	<u>(11,071)</u>
Net movement in funds				
	<u>12,829</u>	<u>26,509</u>	<u>39,338</u>	<u>50,409</u>
Reconciliation of funds:				
Total funds brought forward	12,829	26,509	39,338	50,409
	<u>16,391</u>	<u>25,170</u>	<u>41,561</u>	<u>39,338</u>
Total funds carried forward				

Signature: *Geoffrey Hopcroft*

Email: ghopcroft@aol.com

THE VINE FELLOWSHIP (LITTLEBOROUGH)

England & Wales - Charity number 1047894

Accounts

The Vine Fellowship (Littleborough)

Charity No. 1047894

Trustees' Report and Unaudited Accounts

31 March 2021

The Vine Fellowship (Littleborough)
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The Vine Fellowship (Littleborough)
Trustees Annual Report

The Vine Fellowship

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047894

Principal Office

The Christian Centre

43 Todmorden Road

Littleborough

OL15 9EA

Trustees

The following Trustees served during the year:

M. Baron

B. Butt

E. Campbell

A. Campbell (Assistant Pastor)

M. Christie

P. J. R. Clegg (Secretary to The Vine Fellowship/Personal Assistant to Senior)

M. P. Flynn

E. E. Holt

K. Holt

G.A. Hopcroft (Secretary/Administrator)

R. J. Langan

A. Mills

C. Mills

G.R. Mills

K. J. Oliver (Deaconess/Pastoral Worker)

Revd. J. B. Pettifer (Senior Pastor)

J.B. Powell

M. Sugden

R. V. Thomas

L. A. Trotter

D. Walton

Accountants

Pennine Accounting Limited

Suite 1

33 Harehill Road

Littleborough

Lancashire

OL15 9AD

The Vine Fellowship (Littleborough)
Trustees Annual Report

Bankers

Yorkshire Bank plc
9-11 Yorkshire Street
Rochdale
OL16 1BL

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

OBJECTIVES AND ACTIVITIES

The objectives of The Vine Fellowship are the advancement of the Christian religion, and the promotion of any purposes which are exclusively charitable.

PUBLIC BENEFIT

The Trustees are aware of the Charity Commission's guidance on public benefit and are confident that within the constraints of the pandemic, the account of the Charity's achievements and performance during the past year reflects that the public in general and also specific sections of the public benefited in many ways from the ministry of The Vine Fellowship. This benefit further extends locally to Springhill Hospice in Rochdale and internationally to Grapevine Ministries in Kenya, and also through Tearfund to the third world and to specific conflict and disaster areas.

The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above, and the Trustees are therefore of the view that the charity satisfies the criteria laid down for meeting the public benefit test.

GRANT MAKING POLICY

The Charity makes regular donations to Briercliffe Company Limited, a charitable company that shares similar objectives to The Vine Fellowship and provides and maintains all its buildings.

ACHIEVEMENTS AND PERFORMANCE

Obviously during the past year, we have all lived through unprecedented times, and this has unavoidably impacted our achievements and performance and brought new challenges. Worship is central to life at The Vine Fellowship, but as a result of the pandemic and the restrictions imposed, our Church building has been closed throughout the year under review. With the closure of places of worship, we immediately began to explore livestreaming of Services and alternative ways of meeting together and ministering as a Church, and this opened to us a whole new and exciting realm extending vastly our use of available technology.

We livestreamed our Sunday Services throughout the year. This Service included an opportunity to share remotely in the Breaking of Bread, a time of ministry for the children, worship, prayer, and listening to the preached word. We then began to livestream our mid-week Evening Service, and at Christmas, we also livestreamed our Carol Service. Only a small minority of our congregation is without access to the internet, and we tried to keep them up to date by other means. People from near and far have requested the livestreaming links, and many have spoken of being spiritually blessed and sustained. Livestreaming undoubtedly increased our outreach and included people who did not or could not normally attend. We also met weekly via Zoom for both Bible Study and Holy Spirit Teaching Sessions. .

Throughout the lockdowns and the restrictions of the pandemic, we have experienced a time of intense preaching and spiritual challenge. Our Senior Pastor has spent much time listening to the Lord and has recorded what the Lord is saying in the form of many letters to the Church here. We have all been encouraged to take advantage of the unprecedented opportunity to spend more time in prayer, in listening to the Lord, and in seeking His will in all areas of The Vine Fellowship's life and ministry and in our individual lives. God has taken us to new depths in our faith. It is essential that in everything we return to being completely dependent upon the Lord and upon the power of the Holy Spirit.

Whilst we have been unable to meet together, there has been much pastoral support and prayer through regular telephone contact. We have attempted to keep contact with our children by sending them a weekly craft activity linked to their teaching and displaying these on the following Sunday. In preparation for the Church reopening, the Children's Ministry room has been redecorated and transformed with the walls displaying stunning art work of Bible stories from creation to Revelation.

Our Food Store has continued to serve the local community, and The Vine Fellowship has again kept this supplied. We have had a steady stream of people using the Store, and we take every available opportunity to speak of God's love and to share our faith in Jesus.

Our Gospel Garden is unique and undoubtedly for many, a special place. People continue to be comforted and blessed by the peace they find there. It gives a clear message of the Christian faith, and we now have lecterns at strategic points with appropriate passages of Scripture. Benches afford the opportunity to sit quietly and reflect, and this has been welcomed during the pandemic.

During the year under review, we have continued to support Grapevine Ministries in Kenya. Members of the Fellowship donate to this ministry, and we send money quarterly. This year, Grapevine Ministries were in serious financial difficulties as they were unable to repay an outstanding loan on the purchase of land for their new Church building. We responded to their request for urgent assistance with an additional donation of £1500 to prevent the bank's threatened intervention. Their new building is now in use. Pastor Joseph always promptly confirms receipt of donations and expresses his gratitude. Our payments usually augment his salary and assist with school fees for his daughter and meet other financial needs.

We have continued to donate money regularly to Tearfund, a leading relief and development agency, and have supported their emergency and disaster appeals. We promote their work and join with them in their mission "to follow Jesus where the need is greatest". They support some of the poorest people on earth in Jesus' name. This year, we sent them our Christmas Day collection, regular donations, and the contents of house boxes.

We have also again donated regularly to Springhill Hospice in Rochdale in gratitude for the dedicated care they offer.

FINANCIAL REVIEW

The Trustees have reviewed the Charity's financial position and are confident that the Charity will be able to continue its charitable objectives in the 12 months from the date of signing these accounts.

Reserves Policy

The Trustees have examined the requirements for free reserves, and they consider that, given the nature of the charity's work, free reserves should be equivalent to approximately 3 months routine expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources.

PLANS FOR FUTURE PERIODS

We anticipate the future with excitement and expectancy, and especially the ending of restrictions and the reopening of the Church so that we can again meet together. We are looking forward to a transformed Church in the light of all we have learned during the past year and the way God has been preparing us. We shall be seeking to be the Church God always intended - Christ Himself manifest on earth amongst us and doing signs and wonders in our midst. We hope to see new people joining us and meeting with God.

As a Church, we are aware of our tremendous responsibility. We pray that we will all work together in love and harmony, as God has exhorted us, and use all the gifts He has given us to build His Kingdom. We long to see God's kingdom come through us and His will done by us on earth as it is in heaven. We know that God has done everything for us through Jesus, and that our response will require the sacrifice of our lives. We are conscious of the immensity of need all around us, compounded by the pandemic, and we believe that God alone is the answer. It is urgent, therefore, on our part, to make Him known as His Church.

In conclusion, the Trustees thank all who have faithfully and sacrificially given themselves to the service and ministry of The Vine Fellowship during the past year. Once again, we thank Almighty God, our Father, Jesus Christ, our Lord and Saviour, and the precious Holy Spirit for all the blessings we have received, and we give them all the glory.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Fellowship is established for charitable purposes only and is registered with the Charity Commission. Its members subscribe to the Basis of Faith as set out in The Vine Fellowship Constitution.

The management of The Vine Fellowship is the responsibility of the Council. The Council currently has twenty one Trustees. Sadly, during this year, we lost two of our devoted, long serving Trustees, and we thank God for them.

During the past year, The Vine Fellowship has had one full time employee, the Senior Pastor, and one part time employee, the Secretary to The Vine Fellowship/Personal Assistant to the Senior Pastor. Both paid employees are Trustees as allowed by the Constitution. In addition our Assistant Pastor, a full time Deaconess/Pastoral Worker and the Secretary/Administrator function as staff members on a voluntary basis and are also all Trustees. We also have many committed volunteers though their involvement this year has obviously been curtailed.

The Vine Fellowship (Littleborough)
Trustees Annual Report

During the year, the Council met on fewer occasions than usual due to the pandemic. We met twice via Zoom, had one Extraordinary Meeting, and the Annual General Meeting. A small Trustee Management Team deals with day to day business as necessary, and there is also a sub-committee which reviews salaries and related issues of employment.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



J.B. Pettifer

Trustee

22 December 2021

I report to the trustees on my examination of the accounts of The Vine Fellowship (Littleborough) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Pennine Accounting Limited undertakes bookkeeping services for this charity. As a member of the Association of Accounting Technicians I can confirm that the requirements of the Revised Ethical Standard 2016 issued by the Financial Reporting Council have been met.



Ian Cunningham

Association of Accounting Technicians

Pennine Accounting Limited

Suite 1

33 Harehill Road

Littleborough

Lancashire

OL15 9AD

22 December 2021

The Vine Fellowship (Littleborough)
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	77,740	-	77,740	81,461
Other	4	3,750	-	3,750	10,000
Total		81,490	-	81,490	91,461
Expenditure on:					
Charitable activities	5	36,995	-	36,995	49,811
Other	7	40,570	-	40,570	46,857
Total		77,565	-	77,565	96,668
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	3,925	-	3,925	(5,207)
Transfers between funds		(26,509)	26,509	-	-
Net income/(expenditure) before other gains/(losses)		(22,584)	26,509	3,925	(5,207)
Other gains and losses					
Net movement in funds		(22,584)	26,509	3,925	(5,207)
Reconciliation of funds:					
Total funds brought forward		46,484	-	46,484	51,691
Total funds carried forward		23,900	26,509	50,409	46,484

The Vine Fellowship (Littleborough)

Balance Sheet

at 31 March 2021

Charity No. 1047894

		2021 £	2020 £
Fixed assets			
Tangible assets	11	36,318	28,951
Investments	12	-	-
		<u>36,318</u>	<u>28,951</u>
Current assets			
Debtors	13	3,606	4,453
Cash at bank and in hand		15,908	17,879
		<u>19,514</u>	<u>22,332</u>
Creditors: Amount falling due within one year	14	(5,423)	(4,799)
Net current assets		<u>14,091</u>	<u>17,533</u>
Total assets less current liabilities		<u>50,409</u>	<u>46,484</u>
Net assets excluding pension asset or liability		<u>50,409</u>	<u>46,484</u>
Total net assets		<u>50,409</u>	<u>46,484</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		26,509	-
		<u>26,509</u>	<u>-</u>
Unrestricted funds	15		
General funds		23,900	46,484
		<u>23,900</u>	<u>46,484</u>
Reserves	15		
Total funds		<u>50,409</u>	<u>46,484</u>

Approved by the trustees on 22 December 2021

And signed on their behalf by:



A. Campbell

Trustee

22 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	10% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures, Fittings, & Equipment	15% Straight line

Categorised under premises are enhancements including the Gospel Garden

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	81,461	81,461
Other	10,000	10,000
Total	<u>91,461</u>	<u>91,461</u>
Expenditure on:		
Charitable activities	49,811	49,811
Other	46,857	46,857
Total	<u>96,668</u>	<u>96,668</u>
Net income	<u>(5,207)</u>	<u>(5,207)</u>
Net income before other gains/(losses)	(5,207)	(5,207)
Other gains and losses:		
Net movement in funds	<u>(5,207)</u>	<u>(5,207)</u>
Reconciliation of funds:		
Total funds brought forward	51,691	51,691
Total funds carried forward	<u>46,484</u>	<u>46,484</u>

3 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations and legacies	65,580	65,580	72,244
Gift Aid	7,300	7,300	9,217
Briercliffe Company Limited donation	4,860	4,860	-
	<u>77,740</u>	<u>77,740</u>	<u>81,461</u>

4 Other income

	Unrestricted £	Total 2021 £	Total 2020 £
Investment income	3,750	3,750	10,000
	<u>3,750</u>	<u>3,750</u>	<u>10,000</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Food Store	847	847	-
Employee wages and pensions	29,253	29,253	28,603
Books, Flowers, & Communion Wine	230	230	-
Grants made	6,625	6,625	21,208
<i>Governance costs</i>			
	40	40	-
	<u>36,995</u>	<u>36,995</u>	<u>49,811</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Grants to Individuals	Total 2021	Total 2020
	£	£	£	£
General activities	-	-	-	21,208
Overseas Ministry	-	2,925	2,925	-
Springhill Hospice	600	-	600	-
Tear Fund	3,100	-	3,100	-
	<u>3,700</u>	<u>2,925</u>	<u>6,625</u>	<u>21,208</u>

Activity or programme	Grant funding of activities	Total 2021	Total 2020
	£	£	£
General activities	-	-	21,208
Overseas Ministry	2,925	2,925	-
Springhill Hospice	600	600	-
Tear Fund	3,100	3,100	-
	<u>6,625</u>	<u>6,625</u>	<u>21,208</u>

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Advertising and marketing	-	-	839
Motor and travel costs	-	-	737
Premises costs	26,799	26,799	29,328
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,577	4,577	3,520
General administrative costs	5,900	5,900	10,677
Legal and professional costs	3,294	3,294	1,756
	<u>40,570</u>	<u>40,570</u>	<u>46,857</u>

8 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,405	3,520
Independent Examiner's fee	1,000	1,000

9 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

10 Staff costs

Pension costs	290	295
	<u>290</u>	<u>295</u>

No employee received emoluments in excess of £60,000.

The Charity provides a vehicle to Mr P Moran, the Assistant Pastor, which is used for charitable activities.

The average monthly number of full time equivalent employees during the year was as follows:

2021	2020
Number	Number
2	2
<u>2</u>	<u>2</u>

The Charity operates a Workplace Pension Scheme with NEST

11 Tangible fixed assets

	Land and buildings	Motor vehicles	Fixtures, Fittings, & Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2020	31,614	10,400	4,034	46,048
Additions	11,286	-	658	11,944
Disposals	-	(10,400)	-	(10,400)
At 31 March 2021	<u>42,900</u>	<u>-</u>	<u>4,692</u>	<u>47,592</u>
Depreciation and impairment				
At 1 April 2020	5,907	10,228	962	17,097
Depreciation charge for the year	3,700	-	705	4,405
Disposals	-	(10,228)	-	(10,228)
At 31 March 2021	<u>9,607</u>	<u>-</u>	<u>1,667</u>	<u>11,274</u>
Net book values				
At 31 March 2021	<u>33,293</u>	<u>-</u>	<u>3,025</u>	<u>36,318</u>
At 31 March 2020	<u>25,707</u>	<u>172</u>	<u>3,072</u>	<u>28,951</u>

12 Investments

The Charity receives rental income from property owned by Briercliffe Company Ltd

13 Debtors

	2021	2020
	£	£
Prepayments and accrued income	3,606	4,453
	<u>3,606</u>	<u>4,453</u>

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,329	3,764
Other taxes and social security	-	35
Other creditors	45	-
Accruals and deferred income	1,049	1,000
	<u>5,423</u>	<u>4,799</u>

15 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
Restricted funds:					
Restricted income funds:					
	-	-	-	26,509	26,509
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,509</u>	<u>26,509</u>
Unrestricted funds:					
General funds	46,484	81,490	(77,565)	(26,509)	23,900
Revaluation Reserves:					
Total funds	<u>46,484</u>	<u>81,490</u>	<u>(77,565)</u>	<u>-</u>	<u>50,409</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	12,707	23,611	36,318
Net current assets	11,283	2,808	14,091
	<u>23,990</u>	<u>26,419</u>	<u>50,409</u>

17 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	17,879	(1,971)	15,908
	<u>17,879</u>	<u>(1,971)</u>	<u>15,908</u>
Net debt	<u>17,879</u>	<u>(1,971)</u>	<u>15,908</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

The Charity contributes to a Workplace Pension Scheme with NEST

	2021	2020
	£	£
The pension cost charge to the charity amounted to:	<u>290</u>	<u>295</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>44</u>	<u>-</u>

19 Related party disclosures

<i>Name of related party</i>	Briercliffe Company Limited
<i>Description of relationship between the parties</i>	Common trustees
<i>Description of transaction and general amounts involved</i>	Grant made to Briercliffe Company Limited charity of £4,859.59

The Vine Fellowship (Littleborough)
Statement of Cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	3,925	(5,207)
Adjustments for:		
Depreciation of property, plant and equipment	4,405	3,520
Loss on disposal of tangible fixed assets	172	-
Dividends, interest and rents from investments	(3,750)	(10,000)
Decrease/(Increase) in trade and other receivables	847	(1,474)
Increase in trade and other payables	624	228
Net cash provided by/(used in) operating activities	<u>6,223</u>	<u>(12,933)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(11,944)	(2,778)
Dividends, interest and rents from investments	3,750	10,000
Net cash (used in)/from investing activities	<u>(8,194)</u>	<u>7,222</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(1,971)	(5,711)
Cash and cash equivalents at the beginning of the year	17,879	23,590
Cash and cash equivalents at the end of the year	<u>15,908</u>	<u>17,879</u>
Components of cash and cash equivalents		
Cash and bank balances	15,908	17,879
	<u>15,908</u>	<u>17,879</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	65,580	-	65,580	72,244
Gift Aid	7,300	-	7,300	9,217
Briercliffe Company Limited donation	4,860	-	4,860	-
	<u>77,740</u>	<u>-</u>	<u>77,740</u>	<u>81,461</u>
Other				
Investment income	3,750	-	3,750	10,000
	<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>10,000</u>
Total income and endowments	81,490	-	81,490	91,461
Expenditure on:				
Charitable activities				
Food Store	847	-	847	-
Employee wages and pensions	29,253	-	29,253	28,603
Books, Flowers, & Communion Wine	230	-	230	-
Grants made	6,625	-	6,625	21,208
	<u>36,955</u>	<u>-</u>	<u>36,955</u>	<u>49,811</u>
Governance costs				
	40	-	40	-
	<u>40</u>	<u>-</u>	<u>40</u>	<u>-</u>
Total of expenditure on charitable activities	36,995	-	36,995	49,811
Other expenditure				
Advertising and marketing	-	-	-	839
	<u>-</u>	<u>-</u>	<u>-</u>	<u>839</u>
Vehicles - General costs	-	-	-	737
	<u>-</u>	<u>-</u>	<u>-</u>	<u>737</u>
Premises costs				
Rates	9,357	-	9,357	9,202
Light, heat and power	5,968	-	5,968	6,563
Premises cleaning	3,455	-	3,455	8,058
Premises insurances	4,297	-	4,297	2,129
Premises repairs and maintenance	3,319	-	3,319	3,376
Other premises costs	403	-	403	-
	<u>26,799</u>	<u>-</u>	<u>26,799</u>	<u>29,328</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	3,700	-	3,700	2,857
Depreciation of Motor vehicles	-	-	-	57
Depreciation of Fixtures, Fittings, & Equipment	705	-	705	606
Loss on disposal of tangible fixed assets	172	-	172	-
Bank charges	111	-	111	224
General insurances	-	-	-	3,347
Stationery and printing	430	-	430	498
Subscriptions	129	-	129	234
Sundry expenses	1,260	-	1,260	2,329
Telephone, fax and broadband	3,970	-	3,970	4,045
	<u>10,477</u>	<u>-</u>	<u>10,477</u>	<u>14,197</u>
Legal and professional costs				
Audit/Independent examination fees	-	-	-	1,300
Accountancy and bookkeeping	3,294	-	3,294	456
	<u>3,294</u>	<u>-</u>	<u>3,294</u>	<u>1,756</u>
Total of expenditure of other costs	<u>40,570</u>	<u>-</u>	<u>40,570</u>	<u>46,857</u>
Total expenditure	77,565	-	77,565	96,668
Net gains on investments	-	-	-	-
Net income/(expenditure)	3,925	-	3,925	(5,207)
Transfers between funds	(26,509)	26,509	-	-
Net income/(expenditure) before other gains/(losses)	<u>(22,584)</u>	<u>26,509</u>	<u>3,925</u>	<u>(5,207)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(22,584)</u>	<u>26,509</u>	<u>3,925</u>	<u>(5,207)</u>
Reconciliation of funds:				
Total funds brought forward	46,484	-	46,484	51,691
Total funds carried forward	<u>23,900</u>	<u>26,509</u>	<u>50,409</u>	<u>46,484</u>