

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.
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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.
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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.
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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.
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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>