

The Vine Fellowship (Littleborough)

Charity No. 1047894

Trustees' Report and Unaudited Accounts

31 March 2024

The Vine Fellowship (Littleborough)
Contents

	Pages
Trustees' Annual Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the accounts	10 to 18
Statement of Cash flows	19
Detailed Statement of Financial Activities	20 to 21

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)

Revd. 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 a faint horizontal line.

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>