

**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.

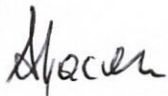
As examiner, I am a member of the Association of Accounting Technicians who have adopted the provisions of the Revised Ethical Standards 2016 issued by the Financial Reporting Council (FRC).

#### **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				
<b>Income and endowments from:</b>					
Donations and legacies	3	77,880	-	77,880	181,160
Investments	4	1,200	-	1,200	4,525
<b>Total</b>		<b>79,080</b>	<b>-</b>	<b>79,080</b>	<b>185,685</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>110,110</b>	<b>5,008</b>	<b>115,118</b>	<b>109,582</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>	9	<b>(31,030)</b>	<b>(5,008)</b>	<b>(36,038)</b>	<b>76,103</b>
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(31,030)</b>	<b>(5,008)</b>	<b>(36,038)</b>	<b>76,103</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(31,030)</b>	<b>(5,008)</b>	<b>(36,038)</b>	<b>76,103</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		95,032	22,632	117,664	41,561
<b>Total funds carried forward</b>		<b>64,002</b>	<b>17,624</b>	<b>81,626</b>	<b>117,664</b>

**The Vine Fellowship (Littleborough)**

**Balance Sheet**

**at 31 March 2025**

**Charity No. 1047894**

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



**for the year ended 31 March 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 £
<b>Income and endowments from:</b>			
Donations and legacies	181,160	-	181,160
Investments	4,525	-	4,525
<b>Total</b>	<b>185,685</b>	<b>-</b>	<b>185,685</b>
<b>Expenditure on:</b>			
Raising funds	18,044	-	18,044
Charitable activities	65,865	2,417	68,282
Other	20,718	2,538	23,256
<b>Total</b>	<b>104,627</b>	<b>4,955</b>	<b>109,582</b>
<b>Net income</b>	<b>81,058</b>	<b>(4,955)</b>	<b>76,103</b>
Transfers between funds	(2,417)	2,417	-
<b>Net income before other gains/(losses)</b>	<b>78,641</b>	<b>(2,538)</b>	<b>76,103</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>78,641</b>	<b>(2,538)</b>	<b>76,103</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	16,391	25,170	41,561
<b>Total funds carried forward</b>	<b>95,032</b>	<b>22,632</b>	<b>117,664</b>

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
	<b>77,880</b>	<b>77,880</b>	<b>181,160</b>

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 £
<b>Cost or revaluation</b>				
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>
<b>Depreciation and impairment</b>				
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>
<b>Net book values</b>				
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 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Garden Fund	22,632	-	(5,008)	17,624
<b>Total</b>	<u>22,632</u>	<u>-</u>	<u>(5,008)</u>	<u>17,624</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	95,032	79,080	(110,110)	64,002
<b>Total funds</b>	<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 £
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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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(36,038)	76,103
<b>Adjustments for:</b>		
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
<b>Net cash (used in)/provided by operating activities</b>	<u>(32,969)</u>	<u>77,430</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(729)	(864)
Dividends, interest and rents from investments	1,200	4,525
<b>Net cash from investing activities</b>	<u>471</u>	<u>3,661</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(32,498)	81,091
<b>Cash and cash equivalents at the beginning of the year</b>	86,524	5,433
<b>Cash and cash equivalents at the end of the year</b>	<u>54,026</u>	<u>86,524</u>
<b>Components of cash and cash equivalents</b>		
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 £
<b>Income and endowments from:</b>				
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>
<b>Total income and endowments</b>	<b>79,080</b>	<b>-</b>	<b>79,080</b>	<b>185,685</b>
<b>Expenditure on:</b>				
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>
<b>Total of expenditure on raising funds</b>	<b>3,723</b>	<b>-</b>	<b>3,723</b>	<b>18,044</b>
<b>Charitable activities</b>				
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>
<b>Total of expenditure on charitable activities</b>	<b>86,602</b>	<b>2,697</b>	<b>89,299</b>	<b>68,282</b>
<b>Other expenditure</b>				
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>
<b>Total of expenditure of other costs</b>	<u>19,785</u>	<u>2,311</u>	<u>22,096</u>	<u>23,256</u>
<b>Total expenditure</b>	<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>
<b>Net (expenditure)/income</b>	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
<b>Net (expenditure)/income before other gains/(losses)</b>	<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>
<b>Net movement in funds</b>	<u>(31,030)</u>	<u>(5,008)</u>	<u>(36,038)</u>	<u>76,103</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	95,032	22,632	117,664	41,561
<b>Total funds carried forward</b>	<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

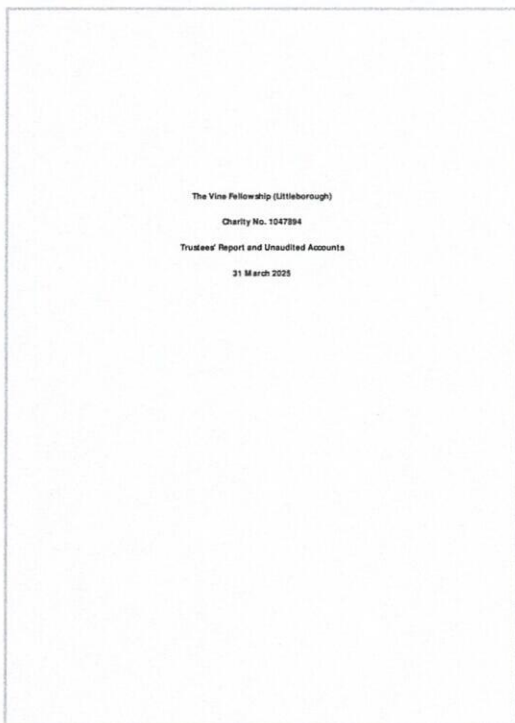
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## Event log

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



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