

# SOUTH LIVERPOOL VINEYARD CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1057680

## Details

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**Other names** SOUTH LIVERPOOL VINEYARD CHURCH

**Status** Registered

**Legal form** Charitable company

**Company number** [03197807](#)

**Registered** 1996-08-20

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

## Contact

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**Address** 2 Cardwell Road  
Liverpool  
L19 6PP

**Phone** 07917275893

**Email** [info@southliverpoolvineyard.com](mailto:info@southliverpoolvineyard.com)

**Website** [www.southliverpoolvineyard.com](http://www.southliverpoolvineyard.com)

## Activities

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**Objects:** 1)THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION 2)THE ADVANCEMENT OF THE CHRISTIAN FAITH INCLUDING MISSIONARY ACTIVITIES IN THE UNITED KINGDOM AND OVERSEAS 3)THE RELIEF OF THE POOR AND NEEDY 4)THE RELIEF OF THE SICK AND ELDERLY 5)SUCH OTHER CHARITABLE OBJECTS AS THE COMMITTEE SEE FIT

**Activities:** The activities of the charity are as follows: To provide food and clothing to the homeless and asylum seekers/refugees. To provide advice to the homeless.. To assist domestic violence projects with practical help e.g. furniture, decorating. To provide spiritual help.

## Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE,SOUTH LIVERPOOL
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£19,939	£16,832	-	-
2023-12-31	£46,274	£43,812	-	-
2022-12-31	£54,115	£69,203	-	-
2021-12-31	£76,961	£58,979	-	-
2020-12-31	£87,137	£74,508	-	-

## Trustees

Name	Role	Appointed
Andrew Clifford Larkin	Chair	
Emily Ross		
Michael Bruce Richardson		2023-12-13
NEIL DRAYCOTT		

**SOUTH LIVERPOOL VINEYARD CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1057680

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# Accounts

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COMPANY REGISTRATION NUMBER: 3197807  
CHARITY REGISTRATION NUMBER: 1057680

**South Liverpool Vineyard Christian Fellowship**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

**MATTOCKS GRINDLEY**

Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### Reference and administrative details

**Registered charity name** South Liverpool Vineyard Christian Fellowship

**Charity registration number** 1057680

**Company registration number** 3197807

**Principal office and registered office** 2 Cardwell Road  
Garston  
Liverpool  
L19

#### The trustees

Mr A Larkin  
Mr N Draycott  
Mrs E Ross  
Miss E Gaynor (Retired 11 May 2023)

**Company secretary** Emily Ross

**Independent examiner** Mr G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

#### Structure, governance and management

The Memorandum of Association and the Articles of Association (10/05/1996) govern South Liverpool Vineyard. The Senior Pastor (Mr. A C Larkin) along with the other trustees have the general management and control of the administration of the charity.

Trustees are appointed in line with the Memorandum and Articles of Association. Trustees are chosen both for their understanding of the objects of the charity and their professional expertise and experience.

Day to day management of the Charity is delegated to Mr. A.C and Mrs S Larkin the staff and the senior leaders of South Liverpool Vineyard to implement the objectives of the Charity. The trustees are kept informed through regular reports and informal involvement.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

#### **Structure, governance and management** *(continued)*

The Charity is a member of Vineyard Churches UK, a charity that functions as a resource for similar churches. They specifically provide resources, training and pastoral oversight. The membership allows Reverend A C Larkin to be an accredited pastor and the right for him to use the Trademark, "Vineyard" name in association with South Liverpool Vineyard Church.

#### **Objectives and activities**

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

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

##### **Condensed Report for 2022**

Work in the L8 area of Liverpool has been different again during 2022.

Although Growbaby has not been fully operative, due to some issues with the venue and volunteers, in spite of this Growbaby has still managed to distribute some items through the year to those in need.

The allotment continued helping people access fresh grown fruit and vegetables.

The home cooked meals for those having babies and suffering traumatic times have continued to be cooked and delivered and blessing many families receiving them.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

#### Financial review

It is the policy of South Liverpool Vineyard to maintain reserves at a level that would cover six months of the regular expenses of the Charity and steps are regularly being taken to build up reserves levels. The charity shows a deficit of £15,088 in the 2022 fiscal year.

The primary source of income for South Liverpool Vineyard is the money donated by members of the church in either restricted or unrestricted offerings. This is aided by the system of being able to reclaim tax paid under the gift aid system.

The main application of the funds of the charity have been in the areas of Salaries, Venue hire, Administrative support and expenses and giving to charitable causes identified as supporting the charity's objectives.

It is expected that income to expenditure ratios should increase slightly in 2023 in comparison to those seen in 2022.

#### Plans for future periods

The Charity plans to maintain its pursuit of its objectives as set out above. This will continue to be facilitated by the ministry of small groups meeting the needs of specific groups of people, continuation of Sunday meetings and courses to support marriage and the family.

#### Public Benefit

As a Church we aim for the majority of our work to be of benefit to the public.

Work continues to be done working with the vulnerable, in particular those suffering from domestic abuse, asylum seekers, refugees, sex trafficked women and those financially challenged. Details are expanded upon in the Achievements and Performance section of the report.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:

Mr A Larkin  
Director

Emily Ross  
Charity Secretary

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of South Liverpool Vineyard Christian Fellowship

**Year ended 31 December 2022**

I report to the trustees on my examination of the financial statements of South Liverpool Vineyard Christian Fellowship ('the charity') for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of 'Accounting body'.

#### **Independent examiner's statement**

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

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

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

Mr G Mattocks FCA  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022	2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	54,049	–	<b>54,049</b>	76,961
Investment income	6	66	–	<b>66</b>	–
<b>Total income</b>		<u>54,115</u>	<u>–</u>	<u><b>54,115</b></u>	<u>76,961</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	64,005	387	<b>64,392</b>	54,717
Other expenditure	9	4,811	–	<b>4,811</b>	4,262
<b>Total expenditure</b>		<u>68,816</u>	<u>387</u>	<u><b>69,203</b></u>	<u>58,979</u>
<b>Net (expenditure)/income</b>		<u>(14,701)</u>	<u>(387)</u>	<u><b>(15,088)</b></u>	<u>17,982</u>
Transfers between funds		(1,320)	1,320	–	–
<b>Net movement in funds</b>		<u>(16,021)</u>	<u>933</u>	<u><b>(15,088)</b></u>	<u>17,982</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		53,141	10,378	<b>63,519</b>	45,537
<b>Total funds carried forward</b>		<u>37,120</u>	<u>11,311</u>	<u><b>48,431</b></u>	<u>63,519</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	14		224	299
<b>Current assets</b>				
Debtors	15	1,461		6,342
Cash at bank and in hand		48,441		58,983
		<u>49,902</u>		<u>65,325</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>1,695</u>		<u>2,105</u>
<b>Net current assets</b>			<u>48,207</u>	<u>63,220</u>
<b>Total assets less current liabilities</b>			<u>48,431</u>	<u>63,519</u>
<b>Net assets</b>			<u>48,431</u>	<u>63,519</u>
<b>Funds of the charity</b>				
Restricted funds			11,311	10,378
Unrestricted funds			37,120	53,141
<b>Total charity funds</b>	17		<u>48,431</u>	<u>63,519</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mr A Larkin  
Director

The notes on pages 7 to 14 form part of these financial statements.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2022

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Cardwell Road, Garston, Liverpool, L19.

#### 2. Statement of compliance

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

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The Charity is a Company Limited by Guarantee, having no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gifts and Donations	54,049	–	54,049

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Gifts and Donations	75,761	1,200	76,961

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	66	66	–	–

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Charitable Activities	<u>64,005</u>	<u>387</u>	<u>64,392</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Charitable Activities	<u>54,518</u>	<u>199</u>	<u>54,717</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2022 £	Total fund 2021 £
Direct Charitable Activities	<u>56,553</u>	<u>7,839</u>	<u>64,392</u>	<u>54,717</u>

#### 9. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Office Costs	2,298	<b>2,298</b>	1,903	1,903
Legal & professional costs	2,513	<b>2,513</b>	2,359	2,359
	<u>4,811</u>	<u>4,811</u>	<u>4,262</u>	<u>4,262</u>

#### 10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	75	100
Loss on disposal of tangible fixed assets	<u>2,298</u>	<u>1,903</u>

#### 11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>942</u>	<u>942</u>

#### 12. Staff costs

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 12. Staff costs *(continued)*

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Number of fellowship staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 13. Trustee remuneration and expenses

The wages and salaries shown on the Detailed Statement of Financial Activities include salary in the amount of £15,984 to Mr A Larkin, a trustee, who was also reimbursed expenses in the amount of £862.

#### 14. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 January 2022 and 31 December 2022</b>	<u>15,868</u>	<u>15,868</u>
<b>Depreciation</b>		
At 1 January 2022	15,569	<b>15,569</b>
Charge for the year	75	<b>75</b>
<b>At 31 December 2022</b>	<u>15,644</u>	<u>15,644</u>
<b>Carrying amount</b>		
<b>At 31 December 2022</b>	<u>224</u>	<u>224</u>
At 31 December 2021	<u>299</u>	<u>299</u>

#### 15. Debtors

	<b>2022</b>	2021
	£	£
Other debtors	<u>1,461</u>	<u>6,342</u>

#### 16. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	<b>1,389</b>	1,692
Social security and other taxes	<b>306</b>	413
	<u><b>1,695</b></u>	<u>2,105</u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>53,141</u>	<u>54,115</u>	<u>(68,816)</u>	<u>(1,320)</u>	<u>37,120</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	<u>36,160</u>	<u>75,761</u>	<u>(58,780)</u>	<u>—</u>	<u>53,141</u>

##### Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted Funds	<u>10,378</u>	<u>—</u>	<u>(387)</u>	<u>1,320</u>	<u>11,311</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted Funds	<u>9,377</u>	<u>1,200</u>	<u>(199)</u>	<u>—</u>	<u>10,378</u>

The restricted fund transactions during the year were as follows:

	At 1.1.22	Income	Expenditure	Transfers	At 31.12.22
	£	£	£	£	£
Netball	197	—	—	—	197
Ali Greaves	1,625	—	(387)	—	1,238
L8 Community	84	—	—	—	84
Growbaby	158	—	—	—	158
Hampers	(242)	—	—	242	—
Whitechapel	167	—	—	—	167
L8 Sing	1,074	—	—	—	1,074
3Peaks	1,528	—	—	—	1,528
Building	6,865	—	—	—	6,865
Covid	(879)	—	—	879	—
Dean	(199)	—	—	199	—
	<u>10,378</u>	<u>—</u>	<u>(387)</u>	<u>1,320</u>	<u>11,311</u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	224	–	224
Current assets	38,591	11,311	49,902
Creditors less than 1 year	(1,695)	–	(1,695)
<b>Net assets</b>	<u>37,120</u>	<u>11,311</u>	<u>48,431</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	299	–	299
Current assets	54,947	10,378	65,325
Creditors less than 1 year	(2,105)	–	(2,105)
<b>Net assets</b>	<u>53,141</u>	<u>10,378</u>	<u>63,519</u>

**South Liverpool Vineyard Christian Fellowship**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 December 2022**

**The following pages do not form part of the financial statements.**

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts and Donations	<u>54,049</u>	<u>76,961</u>
<b>Investment income</b>		
Bank interest receivable	<u>66</u>	<u>—</u>
<b>Total income</b>	<u><u>54,115</u></u>	<u><u>76,961</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	41,590	37,974
Depreciation	75	100
rates, water, light, heat & telephone	12,479	3,700
conference & travel expenses	1,872	1,459
charitable donations	7,883	7,753
ministry activities	493	3,731
	<u>64,392</u>	<u>54,717</u>
<b>Other expenditure</b>		
Office Costs	2,298	1,903
Legal & professional costs	2,513	2,359
	<u>4,811</u>	<u>4,262</u>
<b>Total expenditure</b>	<u><u>69,203</u></u>	<u><u>58,979</u></u>
<b>Net (expenditure)/income</b>	<u><u>(15,088)</u></u>	<u><u>17,982</u></u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Direct Charitable Activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	41,590	37,974
Depreciation	75	100
Rates & water, light, heat and telephone	12,479	3,700
Conference and travel expenses	1,872	1,459
Charitable donations	44	–
Ministry activities	493	3,731
	<u>56,553</u>	<u>46,964</u>
<b><i>Grant funding activities</i></b>		
Charitable donations	<u>7,839</u>	<u>7,753</u>
<b>Expenditure on charitable activities</b>	<u><u>64,392</u></u>	<u><u>54,717</u></u>

**SOUTH LIVERPOOL VINEYARD CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1057680

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# Accounts

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**COMPANY REGISTRATION NUMBER: 3197807**  
**CHARITY REGISTRATION NUMBER: 1057680**

**South Liverpool Vineyard Christian Fellowship**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2021**

**MATTOCKS GRINDLEY**  
**Chartered Accountants**  
**18 Mulberry Avenue**  
**Turnstone Business Park**  
**Widnes**  
**Cheshire**  
**WA8 0WN**

# **South Liverpool Vineyard Christian Fellowship**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2021**

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Detailed statement of financial activities	<b>16</b>
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**South Liverpool Vineyard Christian Fellowship**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**Reference and administrative details**

<b>Registered charity name</b>	South Liverpool Vineyard Christian Fellowship
<b>Charity registration number</b>	1057680
<b>Company registration number</b>	3197807
<b>Principal office and registered office</b>	2 Cardwell Road Garston Liverpool L19

**The trustees**

Mr A Larkin  
Mr N Draycott  
Mrs E Ross  
Miss E Gaynor

**Company secretary** Emily Ross

**Independent examiner** Mr G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

**Structure, governance and management**

The Memorandum of Association and the Articles of Association (10/05/1996) govern South Liverpool Vineyard. The Senior Pastor (Mr. A C Larkin) along with the other trustees have the general management and control of the administration of the charity.

Trustees are appointed in line with the Memorandum and Articles of Association. Trustees are chosen both for their understanding of the objects of the charity and their professional expertise and experience.

Day to day management of the Charity is delegated to Mr. A.C and Mrs S Larkin the staff and the senior leaders of South Liverpool Vineyard to implement the objectives of the Charity. The trustees are kept informed through regular reports and informal involvement.

# **South Liverpool Vineyard Christian Fellowship**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2021**

#### **Structure, governance and management *(continued)***

The Charity is a member of Vineyard Churches UK, a charity that functions as a resource for similar churches. They specifically provide resources, training and pastoral oversight. The membership allows Reverend A C Larkin to be an accredited pastor and the right for him to use the Trademark, "Vineyard" name in association with South Liverpool Vineyard Church.

#### **Objectives and activities**

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

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **South Liverpool Vineyard Christian Fellowship**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2021**

#### **Achievements and performance**

##### **Condensed Report for 2021**

Our work in the L8 area of Liverpool has been different again during 2021 due to the Pandemic but we have managed to continue to interact with the public in a socially distanced way and all in accordance with the Government guidelines although a little of our work has had to cease due to the pandemic, but we are hoping this will be resumed in the very near future.

Even though our Growbaby has not been able to function as it was, we managed to begin visiting some asylum seekers in their homes. The visits were carried out by some of our volunteers in Growbaby and were felt to be important to maintain the contact. We have also managed to get together for a coffee and a chat outside of the lockdowns. This has been a lifeline for our asylum seekers as they have said how much they have missed the interaction with others. They are quite isolated as they have no families here and so this has helped them still feel a part of the community. Also, one or two have very little English and so this will help them improve as we have chatted.

Our allotment has continued helping people access fresh grown fruit and vegetables during this difficult time. We have sought to keep social distance etc and this has meant that we have been able to work on there outside of the lockdowns, still blessing people by enabling them to get out in the fresh air and use the produce.

The meals for those having babies and suffering traumatic times have continued to be cooked and delivered to mums within the church and outside the Church. The lady who has had major surgery, enduring many months in hospital, is now progressing well but has still been supported by meals. This service has been a great help to many during times which have been more difficult than usual.

Our relationship with Maray and the Agencies continues and we are looking to work together serving the community in future.

Our coffee times have continued to keep contact with people through Zoom. Again this has been a lifeline for many who are very isolated and see no-one at all. Individuals who live alone have been very grateful to us for continuing to keep this going online. This is also encouraging others to pick up the phone, video or even visit when able to.

#### **Financial review**

It is the policy of South Liverpool Vineyard to maintain reserves at a level that would cover six months of the regular expenses of the Charity and steps are regularly being taken to build up reserves levels. The charity had a surplus of £17,982 in the 2021 fiscal year.

The primary source of income for South Liverpool Vineyard is the money donated by members of the church in either restricted or unrestricted offerings. This is aided by the system of being able to reclaim tax paid under the gift aid system.

The main application of the funds of the charity have been in the areas of Salaries, Venue hire, Administrative support and expenses and giving to charitable causes identified as supporting the charity's objectives.

It is expected that income to expenditure ratios should increase slightly in 2022 in comparison to those seen in 2021.

# South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

## Plans for future periods

The Charity plans to maintain its pursuit of its objectives as set out above. This will continue to be facilitated by the ministry of small groups meeting the needs of specific groups of people, continuation of Sunday meetings and courses to support marriage and the family.

## Public Benefit

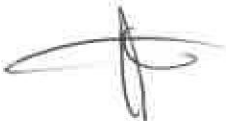
As a Church we aim for the majority of our work to be of benefit to the public.

We have continued to interact with the public but in a very different way through 2021 due to the pandemic.

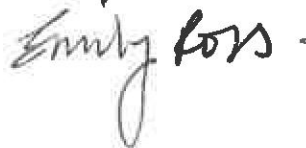
Work continues to be done working with the vulnerable, in particular those suffering from domestic abuse, asylum seekers, refugees, sex trafficked women and those financially challenged. Details are expanded upon in the Achievements and Performance section of the report.

The trustees' annual report and the strategic report were approved on .....9/9/22..... and signed on behalf of the board of trustees by:

Mr A Larkin  
Director



Emily Ross  
Charity Secretary



# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of South Liverpool Vineyard Christian Fellowship

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of South Liverpool Vineyard Christian Fellowship ('the charity') for the year ended 31 December 2021.

#### Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of 'Accounting body'.

#### Independent examiner's statement

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

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

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



Mr G Mattocks FCA  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

9/9/22

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Statement of Financial Activities (Including Income and expenditure account)

Year ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	75,761	1,200	76,961	87,137
<b>Total income</b>		<u>75,761</u>	<u>1,200</u>	<u>76,961</u>	<u>87,137</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	54,518	199	54,717	69,804
Other expenditure	8	4,262	-	4,262	4,704
<b>Total expenditure</b>		<u>58,780</u>	<u>199</u>	<u>58,979</u>	<u>74,508</u>
<b>Net income and net movement in funds</b>		<u>16,981</u>	<u>1,001</u>	<u>17,982</u>	<u>12,629</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		36,160	9,377	45,537	32,908
<b>Total funds carried forward</b>		<u>53,141</u>	<u>10,378</u>	<u>63,519</u>	<u>45,537</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	299	399
<b>Current assets</b>			
Debtors	14	6,342	4,940
Cash at bank and in hand		<u>58,983</u>	<u>43,126</u>
		<b>65,325</b>	<b>48,066</b>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,105</u>	<u>2,928</u>
<b>Net current assets</b>		<b>63,220</b>	<b>45,138</b>
<b>Total assets less current liabilities</b>		<u><b>63,519</b></u>	<u><b>45,537</b></u>
<b>Net assets</b>		<u><b>63,519</b></u>	<u><b>45,537</b></u>
<b>Funds of the charity</b>			
Restricted funds		10,378	9,377
Unrestricted funds		<u>53,141</u>	<u>36,160</u>
<b>Total charity funds</b>	16	<u><b>63,519</b></u>	<u><b>45,537</b></u>

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

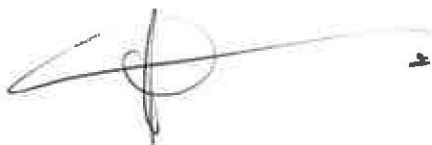
#### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on .....9/9/22..... and are signed on behalf of the board by:

Mr A Larkin  
Director



The notes on pages 8 to 14 form part of these financial statements.

# **South Liverpool Vineyard Christian Fellowship**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2021**

#### **1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Cardwell Road, Garston, Liverpool, L19.

#### **2. Statement of compliance**

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

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

#### 3. Accounting policies *(continued)*

##### Financial Instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The Charity is a Company Limited by Guarantee, having no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Gifts and Donations	75,761	1,200	76,961

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Gifts and Donations	80,041	7,096	87,137

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Direct Charitable Activities</b>	54,518	199	54,717

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Direct Charitable Activities</b>	62,994	6,810	69,804

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 December 2021**

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Total funds 2021	Total fund 2020
	£	£	£	£
Direct Charitable Activities	<u>46,964</u>	<u>7,753</u>	<u>54,717</u>	<u>69,804</u>

**8. Other expenditure**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Office Costs	1,903	1,903	2,067	2,067
Legal & professional costs	<u>2,359</u>	<u>2,359</u>	<u>2,637</u>	<u>2,637</u>
	<u>4,262</u>	<u>4,262</u>	<u>4,704</u>	<u>4,704</u>

**9. Net Income**

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	100	133
Loss on disposal of tangible fixed assets	<u>1,903</u>	<u>2,067</u>

**10. Independent examination fees**

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>942</u>	<u>942</u>

**11. Staff costs**

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of fellowship staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**12. Trustee remuneration and expenses**

The wages and salaries shown on the Detailed Statement of Financial Activities include salary in the amount of £15,984 to Mr A Larkin, a trustee, who was also reimbursed expenses in the amount of £862.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

#### 13. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2021 and 31 December 2021	<u>15,868</u>	<u>15,868</u>
<b>Depreciation</b>		
At 1 January 2021	15,469	15,469
Charge for the year	100	100
At 31 December 2021	<u>15,569</u>	<u>15,569</u>
<b>Carrying amount</b>		
At 31 December 2021	<u>299</u>	<u>299</u>
At 31 December 2020	<u>399</u>	<u>399</u>

#### 14. Debtors

	2021 £	2020 £
Other debtors	<u>6,342</u>	<u>4,940</u>

#### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,692	2,477
Social security and other taxes	413	451
	<u>2,105</u>	<u>2,928</u>

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
General funds	<u>36,160</u>	<u>75,761</u>	<u>(58,780)</u>	<u>53,141</u>
	At 1 Jan 2020 £	Income £	Expenditure £	At 31 Dec 2020 £
General funds	<u>23,817</u>	<u>80,041</u>	<u>(67,698)</u>	<u>36,160</u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 December 2021**

**16. Analysis of charitable funds *(continued)***

**Restricted funds**

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Restricted Funds	<u>9,377</u>	<u>1,200</u>	<u>(199)</u>	<u>10,378</u>

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
Restricted Funds	<u>9,091</u>	<u>7,096</u>	<u>(6,810)</u>	<u>9,377</u>

The restricted fund transactions during the year were as follows:

	At 1.1.21	Income	Expenses	At 31.12.21
	£	£	£	£
Netball	197	-	-	197
Ali Greaves	425	1,200	-	1,625
L8 Community	84	-	-	84
GrowBaby	158	-	-	158
Hampers	(242)	-	-	(242)
Whitechapel	167	-	-	167
L8 Sing	1,074	-	-	1,074
3Peaks	1,528	-	-	1,528
Building	6,865	-	-	6,865
Covid	(680)	-	(199)	(879)
Dean	(199)	-	-	(199)
<b>Totals</b>	<u>9,377</u>	<u>1,200</u>	<u>(199)</u>	<u>10,378</u>

**17. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	299	299
Current assets	65,325	65,325
Creditors less than 1 year	(2,105)	(2,105)
<b>Net assets</b>	<u>63,519</u>	<u>63,519</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	399	399
Current assets	48,066	48,066
Creditors less than 1 year	(2,928)	(2,928)
<b>Net assets</b>	<u>45,537</u>	<u>45,537</u>

**South Liverpool Vineyard Christian Fellowship**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2021**

**The following pages do not form part of the financial statements.**

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts and Donations	76,961	87,137
	<u>76,961</u>	<u>87,137</u>
<b>Total Income</b>	<b>76,961</b>	<b>87,137</b>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	37,974	43,368
Depreciation	100	133
rates, water, light, heat & telephone	3,700	3,238
conference & travel expenses	1,459	3,839
charitable donations	7,753	17,121
ministry activities	3,731	2,107
	<u>54,717</u>	<u>69,804</u>
<b>Other expenditure</b>		
Office Costs	1,903	2,067
Legal & professional costs	2,359	2,637
	<u>4,262</u>	<u>4,704</u>
<b>Total expenditure</b>	<b>58,979</b>	<b>74,508</b>
<b>Net Income</b>	<b>17,982</b>	<b>12,629</b>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Direct Charitable Activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	37,974	43,368
Depreciation	100	133
Rates & water, light, heat and telephone	3,700	3,236
Conference and travel expenses	1,459	3,839
Ministry activities	3,731	2,107
	<u>46,964</u>	<u>52,683</u>
<b><i>Grant funding activities</i></b>		
Charitable donations	7,753	17,121
	<u>7,753</u>	<u>17,121</u>
<b>Expenditure on charitable activities</b>	<u>54,717</u>	<u>69,804</u>

**SOUTH LIVERPOOL VINEYARD CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1057680

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# Accounts

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**COMPANY REGISTRATION NUMBER: 3197807**  
**CHARITY REGISTRATION NUMBER: 1057680**

**South Liverpool Vineyard Christian Fellowship**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2020**

**MATTOCKS GRINDLEY**  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

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Statement of financial activities (including income and expenditure account)	<b>7</b>
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# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### Reference and administrative details

<b>Registered charity name</b>	South Liverpool Vineyard Christian Fellowship
<b>Charity registration number</b>	1057680
<b>Company registration number</b>	3197807
<b>Principal office and registered office</b>	2 Cardwell Road Garston Liverpool L19

#### The trustees

Mr A Larkin  
Mr N Draycott  
Mrs E Ross  
Miss E Gaynor

**Company secretary** Emily Ross

**Independent examiner** Mr G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

#### Structure, governance and management

The Memorandum of Association and the Article, of Association (10/05/1996) govern South Liverpool Vineyard. The Senior Pastor (Mr. A C Larkin) along with the other trustees have the general management and control of the administration of the charity.

Trustees are appointed in line with the Memorandum and Articles of Association. Trustees are chosen both for their understanding of the objects of the charity and their professional expertise and experience.

Day to day management of the Charity is delegated to Mr. A.C and Mrs S Larkin the staff and the senior leaders of South Liverpool Vineyard to implement the objectives of the Charity. The trustees are kept informed through regular reports and informal involvement.

# **South Liverpool Vineyard Christian Fellowship**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2020**

#### **Structure, governance and management *(continued)***

The Charity is a member of Vineyard Churches UK a charity that functions as a resource for similar churches. They specifically provide resources, training and pastoral oversight. The membership allows Reverend A C Larkin to be an accredited pastor and the right for him to use the Trademark "Vineyard" name in association with South Liverpool Vineyard Church.

#### **Objectives and activities**

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

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **South Liverpool Vineyard Christian Fellowship**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2020**

##### **Achievements and performance**

###### **Condensed Report for 2020**

Our work in the L8 area of Liverpool has been very different during 2020 due to the Pandemic but we have managed to continue to interact with the public in a socially distanced way and all in accordance with the Government guidelines.

During the pandemic we have been unable to continue with the decorating but we have worked with a couple of the agencies and the church has baked over 1000 cakes delivering them to these agencies for their clients. These were welcomed by everyone.

Our Grow Baby has had to cease in its original format, but we have managed to continue to help those mums in need during this difficult time. Through the children's Centres and other agencies, through e-mails received and telephone calls we have been able to put together bundles of clothing and equipment needed and deliver them to the individuals requesting them.

As many in the families we know have not been able to work during these long months, we have managed to obtain funding to deliver food shopping, nappies, baby formula and craft to those in need. We delivered large boxes of craft to the agencies for distributing to those with children. We did food shopping for numerous families in need and also shopping for nappies and baby formula for needy mums with new babies. Individuals in the church shopped and delivered these.

We also did breakfast and lunch packs for children who would normally receive school meals and managed to alleviate worries for families not able to supply these essentials.

Over Christmas working with a large restaurant in the area, Maray, and the Agencies we made a list of families who would benefit from a Christmas meal. The restaurant provided and cooked the meals, the church and friends delivered over 200 of them on Christmas Eve and Christmas Day and brought joy to these families.

Another area where we interacted was with gardening for those who needed our help. We purchased gardening equipment with the funding received and did gardens socially distanced of course. The people involved were blessed by some of the families and individuals giving them fruit from their own gardens. So, it was a two-way blessing.

Our allotment has continued to function throughout the pandemic. As and when we would get out people managed to work on the allotment and have been able to access fresh grown fruit and vegetables to help during this difficult time.

The meals for those having babies and suffering traumatic times have continued to be cooked and delivered. One lady has had major surgery enduring many months in hospital and now home has been supported by meals until she is active again. This has been a great support to many during times which have been more difficult than usual.

Our coffee time has been a little unusual too, as we have continued to keep contact with people through Zoom. Again, this has been a lifeline for many who are very isolated and see no one at all. Individuals who live alone have been very grateful to us for continuing to keep this going online. This is also encouraging others to pick up the phone or facetime those who are alone.

# **South Liverpool Vineyard Christian Fellowship**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2020**

##### **Financial review**

It is the policy of South Liverpool Vineyard to build reserves to a level that would cover six months of the regular expenses of the Charity and steps are being taken to build up reserves levels. The charity had a surplus of £12,629 in the 2020 fiscal year.

The primary source of income for South Liverpool Vineyard is the money donated by members of the church in either restricted or non restricted offerings. This is aided by the system of being able to reclaim tax paid under the gift aid system.

The main application of the funds of the charity have been in the areas of Salaries, Venue hire, Administrative support and expenses and giving to charitable causes identified as supporting the charity's objectives.

It is expected that income to expenditure ratios should increase slightly in 2021 in comparison to those seen in 2020.

##### **Plans for future periods**

The Charity plans to maintain its pursuit of its objectives as set out above. This will continue to be facilitated by the ministry of small groups meeting the needs of specific groups of people, continuation of Sunday meetings and courses to support marriage and the family.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

#### Plans for future periods *(continued)*

##### Public Benefit

As a Church we aim for the majority of our work to be of benefit to the public.

We have continued to interact with the public but in a very different way through 2020 due to the pandemic.

Work continues to be done working with the vulnerable, in particular those suffering from domestic abuse, asylum seekers, refugees, sex trafficked women and those financially challenged.

We have continued with the Grow Baby project but this has had to cease in its original format, although we have managed to continue to help those mums in need during this difficult time. Through the children's Centres and other agencies, through e-mails received and telephone calls we have been able to put together bundles of clothing and equipment needed and deliver them to the individuals requesting them.

As many in the families we know have not been able to work during these long months, we have managed to obtain funding to deliver food shopping, nappies, baby formula and craft to those in need. We delivered large boxes of craft to the agencies for distributing to those with children. We also did food shopping for numerous families in need. The shopping was done by church members and delivered by them.

Over Christmas working with a large restaurant in the area, Maray, and the Agencies we provided over 200 Christmas meals. Provided and cooked by the restaurant, delivered by church and friends.

Another area where we interacted was with gardening for those needing our help in this area.

Our allotment has continued to function throughout the pandemic providing access for those in need to fresh grown fruit and vegetables to help during this difficult time.

Our women's group continued to reach out to women within and without the church who have babies, cooking meals for them during the first two weeks post delivery which has raised some very positive feedback. Our coffee time has been a little unusual too, as we have continued to keep contact with people through Zoom. Again, this has been a lifeline for many who are very isolated and see no one at all.

The trustees' annual report and the strategic report were approved on .....<sup>22/9/21</sup>..... and signed on behalf of the board of trustees by:



Mr A Larkin  
Director



Emily Ross  
Charity Secretary

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of South Liverpool Vineyard Christian Fellowship

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of South Liverpool Vineyard Christian Fellowship ('the charity') for the year ended 31 December 2020.

#### Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of 'Accounting body'.

#### Independent examiner's statement

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

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

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



Mr G Mattocks FCA  
Independent Examiner  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

22/9/2021

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	5	80,041	7,096	<b>87,137</b>	98,798
<b>Total income</b>		<u>80,041</u>	<u>7,096</u>	<u><b>87,137</b></u>	<u>98,798</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	62,994	6,810	<b>69,804</b>	66,719
Other expenditure	8	4,704	–	<b>4,704</b>	5,845
<b>Total expenditure</b>		<u>67,698</u>	<u>6,810</u>	<u><b>74,508</b></u>	<u>72,564</u>
<b>Net income and net movement in funds</b>		<u>12,343</u>	<u>286</u>	<u><b>12,629</b></u>	<u>26,234</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		23,817	9,091	<b>32,908</b>	6,674
<b>Total funds carried forward</b>		<u>36,160</u>	<u>9,377</u>	<u><b>45,537</b></u>	<u>32,908</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
<b>Fixed assets</b>				
Tangible fixed assets	13		399	532
<b>Current assets</b>				
Debtors	14	4,940		1,600
Cash at bank and in hand		43,126		32,427
		<u>48,066</u>		<u>34,027</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,928</u>		<u>1,651</u>
<b>Net current assets</b>			<u>45,138</u>	<u>32,376</u>
<b>Total assets less current liabilities</b>			<u>45,537</u>	<u>32,908</u>
<b>Net assets</b>			<u>45,537</u>	<u>32,908</u>
<b>Funds of the charity</b>				
Restricted funds			9,377	9,091
Unrestricted funds			36,160	23,817
<b>Total charity funds</b>	16		<u>45,537</u>	<u>32,908</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ...2.2/9/21... and are signed on behalf of the board by:



Mr A Larkin  
Director

The notes on pages 9 to 15 form part of these financial statements.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2020

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Cardwell Road, Garston, Liverpool, L19.

#### 2. Statement of compliance

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

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2020

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2020

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2020

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The Charity is a Company Limited by Guarantee, having no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Gifts and Donations	<u>80,041</u>	<u>7,096</u>	<u>87,137</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Gifts and Donations	<u>89,738</u>	<u>9,060</u>	<u>98,798</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct Charitable Activities	<u>62,994</u>	<u>6,810</u>	<u>69,804</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Direct Charitable Activities	<u>63,484</u>	<u>3,235</u>	<u>66,719</u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 December 2020**

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Total funds 2020	Total fund 2019
	£	£	£	£
Direct Charitable Activities	52,683	17,121	<b>69,804</b>	66,719

**8. Other expenditure**

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Office Costs	2,067	<b>2,067</b>	2,047	2,047
Repairs	-	-	65	65
Legal & professional costs	2,637	<b>2,637</b>	3,733	3,733
	<u>4,704</u>	<u>4,704</u>	<u>5,845</u>	<u>5,845</u>

**9. Net income**

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	133	178
Loss on disposal of tangible fixed assets	<b>2,067</b>	<b>2,047</b>

**10. Independent examination fees**

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>942</b>	<b>942</b>

**11. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	<b>43,368</b>	37,966

The average head count of employees during the year was 3 (2019: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of fellowship staff	<b>3</b>	3

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2020

#### 12. Trustee remuneration and expenses

The wages and salaries shown on the Detailed Statement of Financial Activities include salary in the amount of £16,892 to Mr A Larkin, a trustee, who was also reimbursed expenses in the amount of £2,439.

#### 13. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2020 and 31 December 2020	15,868	<u>15,868</u>
<b>Depreciation</b>		
At 1 January 2020	15,336	<b>15,336</b>
Charge for the year	133	<b>133</b>
<b>At 31 December 2020</b>	<u>15,469</u>	<u>15,469</u>
<b>Carrying amount</b>		
At 31 December 2020	<u>399</u>	<u>399</u>
At 31 December 2019	<u>532</u>	<u>532</u>

#### 14. Debtors

	2020 £	2019 £
Other debtors	<u>4,940</u>	<u>1,600</u>

#### 15. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	2,477	1,370
Social security and other taxes	451	281
	<u>2,928</u>	<u>1,651</u>

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 20 £	Income £	Expenditure £	At 31 December r 2020 £
General funds	<u>23,817</u>	<u>80,041</u>	<u>(67,698)</u>	<u>36,160</u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 December 2020**

#### 16. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 January 20 20 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Funds	9,091	7,096	(6,810)	9,377

The restricted fund transactions during the year were as follows:

	At 1.1.20 £	Income £	Expenditure £	At 31.12.20 £
Netball	197	-	-	197
Ali Greaves	(490)	1,295	(380)	425
L8 Community	84	-	-	84
GrowBaby	(92)	250	-	158
Hampers	(242)	-	-	(242)
Whitechapel	167	-	-	167
L8 Sing	1,074	-	-	1,074
3Peaks	1,528	-	-	1,528
Building	6,865	-	-	6,865
Covid	-	5,000	(5,680)	(680)
Dean	-	551	(750)	(199)
<b>Totals</b>	<b>9,091</b>	<b>7,096</b>	<b>(6,810)</b>	<b>9,377</b>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	399	399	532
Current assets	48,066	48,066	34,027
Creditors less than 1 year	(2,928)	(2,928)	(1,651)
<b>Net assets</b>	<b>45,537</b>	<b>45,537</b>	<b>32,908</b>

**South Liverpool Vineyard Christian Fellowship**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2020**

**The following pages do not form part of the financial statements.**

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts and Donations	<u>87,137</u>	<u>98,798</u>
<b>Total income</b>	<u>87,137</u>	<u>98,798</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	43,368	37,966
Depreciation	133	178
rates, water, light, heat & telephone	3,236	11,146
conference & travel expenses	3,839	3,782
charitable donations	17,121	12,839
ministry activities	2,107	808
	<u>69,804</u>	<u>66,719</u>
<b>Other expenditure</b>		
Office Costs	2,067	2,047
Repairs	-	65
Legal & professional costs	2,637	3,733
	<u>4,704</u>	<u>5,845</u>
<b>Total expenditure</b>	<u>74,508</u>	<u>72,564</u>
<b>Net income</b>	<u>12,629</u>	<u>26,234</u>

# South Liverpool Vineyard Christian Fellowship

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Direct Charitable Activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	43,368	37,966
Depreciation	133	178
Rates & water, light, heat and telephone	3,236	11,146
Conference and travel expenses	3,839	3,782
Ministry activities	2,107	808
	<u>52,683</u>	<u>53,880</u>
<b><i>Grant funding activities</i></b>		
Charitable donations	<u>17,121</u>	<u>12,839</u>
	<u>69,804</u>	<u>66,719</u>