

TEESSIDE VINEYARD CHURCH

England & Wales - Charity number 1115088

Details

Other names THE VINE (TEESSIDE), YARM VINEYEARD CHURCH

Status Registered

Legal form Charitable company

Company number [05669442](#)

Registered 2006-07-05

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

Contact

Address St Luke's Church
Acklam Road
Thornaby
Stockton on Tees
TS17 7HD

Phone 01642780565

Email hello@teessidevineyardchurch.co.uk

Website www.teessidevineyardchurch.co.uk

Activities

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 AND ALSO INCLUDING BUT NOT LIMITED TO THE PLANTING OF NEW CHURCHES AND ORGANISATIONS OR 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 MANAGEMENT COMMITTEE OF THE COMPANY (HEREINAFTER CALLED THE 'COMMITTEE' SHALL IN ITS ABSOLUTE DISCRETION SEE FIT.

Activities: The charity operates as a church community offering religious activities and other socially beneficial community activities to the people of Thornaby, Teesside and the surrounding areas.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Stockton-on-tees

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £145,436 | £173,519 | - | - |
| 2023-08-31 | £131,630 | £138,058 | - | - |
| 2022-08-31 | £103,613 | £93,662 | - | - |
| 2021-08-31 | £69,488 | £90,836 | - | - |
| 2020-08-31 | £50,549 | £77,750 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------|-------|------------|
| Dr Donald Dewar | Chair | 2022-01-20 |
| Andrew Tulagha | | 2024-06-10 |
| Florence Bageya | | 2024-06-10 |
| George Jameson | | 2021-04-12 |
| Keith Brentnall | | 2021-04-12 |
| Maria Murray | | 2022-01-26 |
| Ross Aggett | | 2020-06-01 |

TEESSIDE VINEYARD CHURCH

England & Wales - Charity number 1115088

Accounts

COMPANY REGISTRATION NUMBER: 05669442
CHARITY REGISTRATION NUMBER: 1115088

Teesside Vineyard Church
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2024

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2024

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Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2024

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 August 2024.

Reference and administrative details

Registered charity name Teesside Vineyard Church

Charity registration number 1115088

Company registration number 05669442

Principal office and registered office St Luke's
St Luke's Avenue
Stockton on Tees
TS17 7HB

The trustees

J Christi
L Willson
R Aggett
M Murray
G Jameson
K Brentnall
D Dewar
F Bayega
A Tulugha

(Appointed 31 March 2024)

(Appointed 31 March 2024)

Company secretary L Willson

Independent examiner Julie Todd Tremaine
19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2024

Structure, governance and management

Organisational Structure

As part of a broad consultation and strategy setting process, it was agreed that incorporation was a key part of the development of the church. In tandem with this, a board of trustees ("Business team") was formed in 2006. The business team has key responsibilities for financial, business, risk management and governance of the church's activities.

Alongside this team, a broader church Leadership team exists to develop the spiritual, pastoral and social aspects of church life. To ensure a consistent and integrated approach, two members have a seat on both teams.

Governing Document

Teesside Vineyard Church formerly known as Yarm Vineyard Church was established in January 2003, and was formally registered as a charitable company limited by guarantee, incorporated on 9th January 2006 and registered as a charity on 5th July 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Objectives and activities

The Vine (Teesside) is a registered charitable company limited by guarantee. The charity operates as a church community offering religious activities and other socially beneficial community activities to the people of Teesside and the surrounding areas.

Teesside Vineyard Church (formerly The Vine Church) is part of the Vineyard Network, and our aim is to BUILD OUR CHURCH with people from all walks of life through discipleship and by doing life together, to REACH OUR COMMUNITY with the good news of Jesus, and to IMPACT OUR WORLD by training and equipping people to radically transform others across Thornaby, Teesside and beyond.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Strategic report

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

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2024

Achievements and performance

Our Story

Teesside Vineyard is part of the Vineyard Movement: a group of churches committed to loving others with all we've got and living out all that Jesus called us to do.

Pastored by Ross & Miriam Aggett. Teesside Vineyard Church is based in Thornaby and gathers from all across the Tees Valley. Our hope; to provide spaces for people to encounter Jesus, be transformed forever and to impact the world.

Have a read of our story so far...

In the autumn of 2002, Jon & Sandra Burns gathered a group of people to meet in Yarm with the aim of starting a new church in the area - 'a church for people who don't like church' and Yarm Vineyard Church was born. In late 2009, Yarm Vineyard Church moved out of its home at Yarm School due to building works. With church members living all across The Tees Valley area, we decided the time was right for a name change to reflect the direction we were moving. Yarm Vineyard Church was then renamed 'The Vine Teesside.'

In September 2011 Jon & Sandra handed the church over to Mike & Kookie Taylor. Mike and Kookie have served churches in the United States since 1982. Their passion and love for the Tees Valley began in 2005 when Mike came and served on a short term mission trip. Mike led multiple mission teams that came and served in Teesside over the next six years and then moved his family across the pond in 2011. Their love for the area and the people of The Vine Church led them to accept the call to come and invest their lives here.

In August 2016, The Vine Church moved into St Lukes, Thornaby and in order to reflect our belonging to the Vineyard movement we have decided that another name change was necessary. From June 2017 we will be known as Teesside Vineyard and our journey continues as we BUILD OUR CHURCH, REACH OUR COMMUNITY, IMPACT OUR WORLD and live out expectantly for God to use us across the Tees Valley and beyond.

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2024

Financial review

The finances of the church remain healthy with a core group of regular donations complemented by individual contributions donated during regular church services.

The Statement of Financial Activities for the year is set out on page 6 of the Financial Statements.

Details of movements in fixed assets are set out in Note 14 to the accounts.

The unrestricted funds of the charity at 31st August 2024 amounted to £7,568 of which free reserves (that is those not tied up in fixed assets) amount to £5,899.

Reserves Policy and Risk Management

The trustees have examined the requirements for free reserves. Whilst the current level of reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration.

The trustees have conducted a review of the major risks to which the charity is exposed. Any major financial risks during the year have been brought to the attention of the Trustee Board and a Risk Management Strategy is in place.

The trustees' annual report and the strategic report were approved on 30 January 2025 and signed on behalf of the board of trustees by:

J Christi
Trustee

Teesside Vineyard Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Vineyard Church

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Teesside Vineyard Church ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

Julie Todd
Tremaine
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

31 January 2025

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

| | | | 2024 | | 2023 |
|--|------------|-----------------|----------------|--------------------|----------------|
| | | Unrestricted | Restricted | Total funds | Total funds |
| | Note | funds | funds | £ | £ |
| | | £ | £ | | |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 92,681 | 51,790 | 144,471 | 130,082 |
| Charitable activities | 6 | 534 | – | 534 | 1,280 |
| Investment income | 7 | 431 | – | 431 | 268 |
| Total income | | <u>93,646</u> | <u>51,790</u> | <u>145,436</u> | <u>131,630</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | <u>115,867</u> | <u>57,652</u> | <u>173,519</u> | <u>138,058</u> |
| Total expenditure | | <u>115,867</u> | <u>57,652</u> | <u>173,519</u> | <u>138,058</u> |
| Net expenditure and net movement in funds | | | | | |
| | | <u>(22,221)</u> | <u>(5,862)</u> | <u>(28,083)</u> | <u>(6,428)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 29,789 | 28,421 | 58,210 | 64,638 |
| Total funds carried forward | | <u>7,568</u> | <u>22,559</u> | <u>30,127</u> | <u>58,210</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 17 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Position

31 August 2024

| | Note | 2024 £ | 2023 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 1,669 | 2,292 |
| Current assets | | | |
| Cash at bank and in hand | | 34,054 | 57,702 |
| Creditors: amounts falling due within one year | 15 | 5,596 | 1,784 |
| Net current assets | | 28,458 | 55,918 |
| Total assets less current liabilities | | 30,127 | 58,210 |
| Funds of the charity | | | |
| Restricted funds | | 22,559 | 28,421 |
| Unrestricted funds | | 7,568 | 29,789 |
| Total charity funds | 17 | 30,127 | 58,210 |

For the year ending 31 August 2024 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 30 January 2025, and are signed on behalf of the board by:

J Christi
Trustee

K Brentnall
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2024

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 St Luke's, St Luke's Avenue, Stockton on Tees, TS17 7HB.

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.

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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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:

| | | |
|--------------------------|---|-----------------------------|
| Short leasehold property | - | Over life time of the asset |
| Equipment | - | 25% straight line |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Vine (Teesside) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 62,879 | – | 62,879 |
| HMRC Gift Aid | 14,042 | – | 14,042 |
| Grants | | | |
| Stockton Borough Council | 1,500 | – | 1,500 |
| Tees Valley Community Foundation | – | 11,336 | 11,336 |
| Catalyst | 1,000 | – | 1,000 |
| Stewardship | 7,200 | – | 7,200 |
| The National Lottery Community Fund | – | 19,496 | 19,496 |
| Postcode Lottery | – | 15,966 | 15,966 |
| TP & CC Cleveland | 2,860 | – | 2,860 |
| Co Durham Community Fund | 2,000 | – | 2,000 |
| Community Foundation | – | 4,992 | 4,992 |
| Save The Children Fund | 1,200 | – | 1,200 |
| | <u>92,681</u> | <u>51,790</u> | <u>144,471</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 54,773 | – | 54,773 |
| HMRC Gift Aid | 21,850 | – | 21,850 |
| CAF | 3,800 | – | 3,800 |
| Charitable Giving | 1,000 | – | 1,000 |
| Grants | | | |
| Stockton Borough Council | 1,750 | – | 1,750 |
| Stewardship | 10,200 | – | 10,200 |
| The National Lottery Community Fund | – | 9,965 | 9,965 |
| Co Durham Community Fund | – | 12,000 | 12,000 |
| Allen Lane Foundation | – | 4,000 | 4,000 |
| Community Foundation | – | 9,844 | 9,844 |
| Rothley Trust | 900 | – | 900 |
| | <u>94,273</u> | <u>35,809</u> | <u>130,082</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Hall Hire | 60 | 60 | 1,260 | 1,260 |
| Other Income | 474 | 474 | 20 | 20 |
| | <u>534</u> | <u>534</u> | <u>1,280</u> | <u>1,280</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest received | 431 | 431 | 268 | 268 |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|--|----------------------------|--------------------------|--------------------------|
| The Vine Church | 115,867 | – | 115,867 |
| National Lottery Community Fund | – | 19,713 | 19,713 |
| Co Durham Community Fund - Community Support Worker | – | 6,747 | 6,747 |
| Allen Lane Foundation - Community Support Worker | – | 1,865 | 1,865 |
| Community Foundation - Youth Worker | – | 9,844 | 9,844 |
| Postcode Lottery - Administrator/Community Support Worker | – | 9,092 | 9,092 |
| Tees Valley Community Foundation - Younger Years Worker | – | 10,391 | 10,391 |
| | <u>115,867</u> | <u>57,652</u> | <u>173,519</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|--|----------------------------|--------------------------|--------------------------|
| The Vine Church | 124,006 | – | 124,006 |
| National Lottery Community Fund | – | 6,664 | 6,664 |
| Co Durham Community Fund - Café Energy Bills | – | 2,000 | 2,000 |
| Co Durham Community Fund - Community Support Worker | – | 3,253 | 3,253 |
| Allen Lane Foundation - Community Support Worker | – | 2,135 | 2,135 |
| | <u>124,006</u> | <u>14,052</u> | <u>138,058</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2024 £ | Total fund 2023 £ |
|---|---|-----------------------------------|-------------------------|
| The Vine Church | 115,867 | 115,867 | 124,006 |
| National Lottery Community Fund | 19,713 | 19,713 | 6,664 |
| Co Durham Community Fund - Café Energy Bills | – | – | 2,000 |
| Co Durham Community Fund - Community Support Worker | 6,747 | 6,747 | 3,253 |
| Allen Lane Foundation - Community Support Worker | 1,865 | 1,865 | 2,135 |
| Community Foundation - Youth Worker | 9,844 | 9,844 | – |
| Postcode Lottery - Administrator/Community Support Worker | 9,092 | 9,092 | – |
| Tees Valley Community Foundation - Younger Years Worker | 10,391 | 10,391 | – |
| | <u>173,519</u> | <u>173,519</u> | <u>138,058</u> |

10. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|---------------------------------------|-------------------|--------------|
| Depreciation of tangible fixed assets | <u>623</u> | <u>1,060</u> |

11. Independent examination fees

| | 2024 £ | 2023 £ |
|--|-------------------|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>400</u> | <u>400</u> |

12. Staff costs

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

| | 2024 £ | 2023 £ |
|---|-------------------|---------------|
| Wages and salaries | 106,421 | 73,980 |
| Social security costs | 1,409 | 983 |
| Employer contributions to pension plans | 1,667 | 1,530 |
| | <u>109,497</u> | <u>76,493</u> |

The average head count of employees during the year was 8 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2024 No. | 2023 No. |
|-----------------------|---------------------|-------------|
| Charitable activities | <u>8</u> | <u>4</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

12. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

One trustee was in receipt of remuneration from employment with the charity:

| | 2024 | 2023 |
|--------------------------------|--------|--------|
| Remuneration | 29,084 | 21,574 |
| Employers Pension contribution | 685 | 460 |

14. Tangible fixed assets

| | Short leasehold property £ | Equipment £ | Total £ |
|---|-------------------------------------|----------------|----------------|
| Cost | | | |
| At 1 September 2023 and 31 August 2024 | <u>98,932</u> | <u>16,722</u> | <u>115,654</u> |
| Depreciation | | | |
| At 1 September 2023 | 98,932 | 14,430 | 113,362 |
| Charge for the year | <u>–</u> | <u>623</u> | <u>623</u> |
| At 31 August 2024 | <u>98,932</u> | <u>15,053</u> | <u>113,985</u> |
| Carrying amount | | | |
| At 31 August 2024 | <u>–</u> | <u>1,669</u> | <u>1,669</u> |
| At 31 August 2023 | <u>–</u> | <u>2,292</u> | <u>2,292</u> |

15. Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---------------------------------|--------------|--------------|
| Social security and other taxes | 1,866 | 1,057 |
| Other creditors | <u>3,730</u> | <u>727</u> |
| | <u>5,596</u> | <u>1,784</u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,667 (2023: £1,530).

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

17. Analysis of charitable funds

Unrestricted funds

| | At 1 September 2023 £ | Income £ | Expenditure £ | At 31 August 2024 £ |
|---------------|--------------------------------|---------------|------------------|------------------------------|
| General funds | <u>29,789</u> | <u>93,646</u> | <u>(115,867)</u> | <u>7,568</u> |

| | At 1 September 2022 £ | Income £ | Expenditure £ | At 31 August 2023 £ |
|---------------|--------------------------------|---------------|------------------|---------------------------|
| General funds | <u>57,974</u> | <u>95,821</u> | <u>(124,006)</u> | <u>29,789</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

17. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 September 2023 £ | Income £ | Expenditure £ | At 31 August 2024 £ |
|--|--------------------------------|---------------|------------------|---------------------------|
| National Lottery Community Fund | 9,965 | 19,496 | (19,713) | 9,748 |
| Co Durham Community Fund - Community Support Worker | 6,747 | – | (6,747) | – |
| Allen Lane Foundation - Community Support Worker | 1,865 | – | (1,865) | – |
| Community Foundation - Youth Worker | 9,844 | 4,992 | (9,844) | 4,992 |
| Postcode Lottery - Community Support Worker | – | 15,966 | (9,092) | 6,874 |
| Tees Valley Community Foundation - Younger Years Worker | – | 11,336 | (10,391) | 945 |
| | <u>28,421</u> | <u>51,790</u> | <u>(57,652)</u> | <u>22,559</u> |

| | At 1 September 2022 £ | Income £ | Expenditure £ | At 31 August 2023 £ |
|--|--------------------------------|---------------|------------------|---------------------------|
| National Lottery Community Fund | 6,664 | 9,965 | (6,664) | 9,965 |
| Co Durham Community Fund - Cafe Energy Bills | – | 2,000 | (2,000) | – |
| Co Durham Community Fund - Community Support Worker | – | 10,000 | (3,253) | 6,747 |
| Allen Lane Foundation - Community Support Worker | – | 4,000 | (2,135) | 1,865 |
| Community Foundation - Youth Worker | – | 9,844 | – | 9,844 |
| | <u>6,664</u> | <u>35,809</u> | <u>(14,052)</u> | <u>28,421</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 1,669 | — | 1,669 |
| Current assets | 11,495 | 22,559 | 34,054 |
| Creditors less than 1 year | (5,596) | — | (5,596) |
| Net assets | <u>7,568</u> | <u>22,559</u> | <u>30,127</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 2,292 | — | 2,292 |
| Current assets | 29,281 | 28,421 | 57,702 |
| Creditors less than 1 year | (1,784) | — | (1,784) |
| Net assets | <u>29,789</u> | <u>28,421</u> | <u>58,210</u> |

TEESSIDE VINEYARD CHURCH

England & Wales - Charity number 1115088

Accounts

COMPANY REGISTRATION NUMBER: 05669442
CHARITY REGISTRATION NUMBER: 1115088

Teesside Vineyard Church
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2023

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 August 2023.

Reference and administrative details

Registered charity name Teesside Vineyard Church

Charity registration number 1115088

Company registration number 05669442

Principal office and registered office St Luke's
St Luke's Avenue
Stockton on Tees
TS17 7HB

The trustees

J Christi
L Wilson
R Aggett
M Murray
G Jameson
K Brentall
D Dewar

Company secretary L Wilson

Independent examiner Julie Todd Tremaine
19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2023

Structure, governance and management

Organisational Structure

As part of a broad consultation and strategy setting process, it was agreed that incorporation was a key part of the development of the church. In tandem with this, a board of trustees ("Business team") was formed in 2006. The business team has key responsibilities for financial, business, risk management and governance of the church's activities.

Alongside this team, a broader church Leadership team exists to develop the spiritual, pastoral and social aspects of church life. To ensure a consistent and integrated approach, two members have a seat on both teams.

Governing Document

Teesside Vineyard Church formerly known as Yarm Vineyard Church was established in January 2003, and was formally registered as a charitable company limited by guarantee, incorporated on 9th January 2006 and registered as a charity on 5th July 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Objectives and activities

The Vine (Teesside) is a registered charitable company limited by guarantee. The charity operates as a church community offering religious activities and other socially beneficial community activities to the people of Teesside and the surrounding areas.

Teesside Vineyard Church (formerly The Vine Church) is part of the Vineyard Network, and our aim is to BUILD OUR CHURCH with people from all walks of life through discipleship and by doing life together, to REACH OUR COMMUNITY with the good news of Jesus, and to IMPACT OUR WORLD by training and equipping people to radically transform others across Thornaby, Teesside and beyond.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Strategic report

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

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2023

Achievements and performance

Our Story

Teesside Vineyard is part of the Vineyard Movement: a group of churches committed to loving others with all we've got and living out all that Jesus called us to do.

Pastored by Ross & Miriam Aggett. Teesside Vineyard Church is based in Thornaby and gathers from all across the Tees Valley. Our hope; to provide spaces for people to encounter Jesus, be transformed forever and to impact the world.

Have a read of our story so far...

In the autumn of 2002, Jon & Sandra Burns gathered a group of people to meet in Yarm with the aim of starting a new church in the area - 'a church for people who don't like church' and Yarm Vineyard Church was born. In late 2009, Yarm Vineyard Church moved out of its home at Yarm School due to building works. With church members living all across The Tees Valley area, we decided the time was right for a name change to reflect the direction we were moving. Yarm Vineyard Church was then renamed 'The Vine Teesside.'

In September 2011 Jon & Sandra handed the church over to Mike & Kookie Taylor. Mike and Kookie have served churches in the United States since 1982. Their passion and love for the Tees Valley began in 2005 when Mike came and served on a short term mission trip. Mike led multiple mission teams that came and served in Teesside over the next six years and then moved his family across the pond in 2011. Their love for the area and the people of The Vine Church led them to accept the call to come and invest their lives here.

In August 2016, The Vine Church moved into St Lukes, Thornaby and in order to reflect our belonging to the Vineyard movement we have decided that another name change was necessary. From June 2017 we will be known as Teesside Vineyard and our journey continues as we BUILD OUR CHURCH, REACH OUR COMMUNITY, IMPACT OUR WORLD and live out expectantly for God to use us across the Tees Valley and beyond.

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2023

Financial review

The finances of the church remain healthy with a core group of regular donations complemented by individual contributions donated during regular church services.

The Statement of Financial Activities for the year is set out on page 6 of the Financial Statements.

Details of movements in fixed assets are set out in Note 14 to the accounts.

The unrestricted funds of the charity at 31st August 2023 amounted to £29,789 of which free reserves (that is those not tied up in fixed assets) amount to £27,497.

Reserves Policy and Risk Management

The trustees have examined the requirements for free reserves. Whilst the current level of reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration.

The trustees have conducted a review of the major risks to which the charity is exposed. Any major financial risks during the year have been brought to the attention of the Trustee Board and a Risk Management Strategy is in place.

The trustees' annual report and the strategic report were approved on 15 May 2024 and signed on behalf of the board of trustees by:

J Christi
Trustee

Teesside Vineyard Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Vineyard Church

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Teesside Vineyard Church ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

Julie Todd
Tremaine
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

| | | 2023 | | 2022 | |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 94,273 | 35,809 | 130,082 | 102,343 |
| Charitable activities | 6 | 1,280 | – | 1,280 | 1,260 |
| Investment income | 7 | 268 | – | 268 | 10 |
| Total income | | <u>95,821</u> | <u>35,809</u> | <u>131,630</u> | <u>103,613</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | 124,006 | 14,052 | 138,058 | 93,662 |
| Total expenditure | | <u>124,006</u> | <u>14,052</u> | <u>138,058</u> | <u>93,662</u> |
| Net (expenditure)/income and net movement in funds | | <u>(28,185)</u> | <u>21,757</u> | <u>(6,428)</u> | <u>9,951</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 57,974 | 6,664 | 64,638 | 54,687 |
| Total funds carried forward | | <u>29,789</u> | <u>28,421</u> | <u>58,210</u> | <u>64,638</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 16 form part of these financial statements.

Teesside Vineyard Church
Company Limited by Guarantee
Statement of Financial Position
31 August 2023

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 2,292 | 2,523 |
| Current assets | | | |
| Cash at bank and in hand | | 57,702 | 64,956 |
| Creditors: amounts falling due within one year | 15 | 1,784 | 2,841 |
| Net current assets | | <u>55,918</u> | <u>62,115</u> |
| Total assets less current liabilities | | <u>58,210</u> | <u>64,638</u> |
| Funds of the charity | | | |
| Restricted funds | | 28,421 | 6,664 |
| Unrestricted funds | | <u>29,789</u> | <u>57,974</u> |
| Total charity funds | 17 | <u>58,210</u> | <u>64,638</u> |

For the year ending 31 August 2023 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 15 May 2024, and are signed on behalf of the board by:

J Christi
Trustee

K Brentall
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2023

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 St Luke's, St Luke's Avenue, Stockton on Tees, TS17 7HB.

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.

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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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:

| | | |
|--------------------------|---|-----------------------------|
| Short leasehold property | - | Over life time of the asset |
| Equipment | - | 25% straight line |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Vine (Teesside) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 54,773 | – | 54,773 |
| HMRC Gift Aid | 21,850 | – | 21,850 |
| CAF | 3,800 | – | 3,800 |
| Charitable Giving | 1,000 | – | 1,000 |
| Grants | | | |
| Stockton Borough Council | 1,750 | – | 1,750 |
| Stewardship | 10,200 | – | 10,200 |
| The National Lottery Community Fund | – | 9,965 | 9,965 |
| Co Durham Community Fund | – | 12,000 | 12,000 |
| Allen Lane Foundation | – | 4,000 | 4,000 |
| Community Foundation | – | 9,844 | 9,844 |
| Rothley Trust | 900 | – | 900 |
| | <u>94,273</u> | <u>35,809</u> | <u>130,082</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 44,588 | – | 44,588 |
| HMRC Gift Aid | 9,623 | – | 9,623 |
| Grants | | | |
| Tees Valley Community Foundation | 2,500 | – | 2,500 |
| Arnold Clark | 2,000 | – | 2,000 |
| Stewardship | 7,000 | – | 7,000 |
| The National Lottery Community Fund | – | 9,996 | 9,996 |
| Postcode Lottery | 24,585 | – | 24,585 |
| North Star Housing | 2,051 | – | 2,051 |
| | <u>92,347</u> | <u>9,996</u> | <u>102,343</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Hall Hire | 1,260 | 1,260 | 1,260 | 1,260 |
| Other Income | 20 | 20 | – | – |
| | <u>1,280</u> | <u>1,280</u> | <u>1,260</u> | <u>1,260</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest received | 268 | 268 | 10 | 10 |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|-----------------------------------|
| The Vine Church | 124,006 | – | 124,006 |
| National Lottery Community Fund | – | 6,664 | 6,664 |
| Co Durham Community Fund - Café Energy Bills | – | 2,000 | 2,000 |
| Co Durham Community Fund - Community Support Worker | – | 3,253 | 3,253 |
| Allen Lane Foundation - Community Support Worker | – | 2,135 | 2,135 |
| | <u>124,006</u> | <u>14,052</u> | <u>138,058</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------------------------|----------------------------|--------------------------|--------------------------|
| The Vine Church | 82,853 | – | 82,853 |
| National Lottery Community Fund | – | 10,809 | 10,809 |
| | <u>82,853</u> | <u>10,809</u> | <u>93,662</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2023 £ | Total fund 2022 £ |
|---|---|--|-------------------------|
| The Vine Church | 124,006 | 124,006 | 82,853 |
| National Lottery Community Fund | 6,664 | 6,664 | 10,809 |
| Co Durham Community Fund - Café Energy Bills | 2,000 | 2,000 | – |
| Co Durham Community Fund - Community Support Worker | 3,253 | 3,253 | – |
| Allen Lane Foundation - Community Support Worker | 2,135 | 2,135 | – |
| | <u>138,058</u> | <u>138,058</u> | <u>93,662</u> |

10. Net (expenditure)/income

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

| | 2023 £ | 2022 £ |
|---------------------------------------|------------------|--------------|
| Depreciation of tangible fixed assets | <u>1,060</u> | <u>4,229</u> |

11. Independent examination fees

| | 2023 £ | 2022 £ |
|--|------------------|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>400</u> | <u>720</u> |

12. Staff costs

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

| | 2023 £ | 2022 £ |
|---|------------------|---------------|
| Wages and salaries | 73,980 | 55,098 |
| Social security costs | 983 | – |
| Employer contributions to pension plans | <u>1,530</u> | <u>1,046</u> |
| | <u>76,493</u> | <u>56,144</u> |

The average head count of employees during the year was 4 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|-----------------------|--------------------|-------------|
| Charitable activities | <u>4</u> | <u>3</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

13. Trustee remuneration and expenses

One trustee was in receipt of remuneration from employment with the charity:

| | 2023 | 2021 |
|--------------------------------|--------|-------|
| | £ | £ |
| Remuneration | 21,574 | 7,077 |
| Employers Pension contribution | 460 | – |

14. Tangible fixed assets

| | Short leasehold property £ | Equipment £ | Total £ |
|--------------------------|-------------------------------------|----------------|----------------|
| Cost | | | |
| At 1 September 2022 | 98,932 | 15,893 | 114,825 |
| Additions | – | 829 | 829 |
| At 31 August 2023 | <u>98,932</u> | <u>16,722</u> | <u>115,654</u> |
| Depreciation | | | |
| At 1 September 2022 | 98,932 | 13,370 | 112,302 |
| Charge for the year | – | 1,060 | 1,060 |
| At 31 August 2023 | <u>98,932</u> | <u>14,430</u> | <u>113,362</u> |
| Carrying amount | | | |
| At 31 August 2023 | <u>–</u> | <u>2,292</u> | <u>2,292</u> |
| At 31 August 2022 | <u>–</u> | <u>2,523</u> | <u>2,523</u> |

15. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Social security and other taxes | 1,057 | 2,557 |
| Other creditors | 727 | 284 |
| | <u>1,784</u> | <u>2,841</u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,530 (2022: £1,046).

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

17. Analysis of charitable funds

Unrestricted funds

| | At 1 September 2022 £ | Income £ | Expenditure £ | At 31 August 2023 £ |
|---------------|--------------------------------|---------------|------------------|------------------------------|
| General funds | <u>57,974</u> | <u>95,821</u> | <u>(124,006)</u> | <u>29,789</u> |

| | At 1 September 2021 £ | Income £ | Expenditure £ | At 31 August 2022 £ |
|---------------|--------------------------------|---------------|------------------|---------------------------|
| General funds | <u>47,210</u> | <u>93,617</u> | <u>(82,853)</u> | <u>57,974</u> |

Restricted funds

| | At 1 September 2022 £ | Income £ | Expenditure £ | At 31 August 2023 £ |
|--|--------------------------------|---------------|------------------|---------------------------|
| National Lottery Community Fund | 6,664 | 9,965 | (6,664) | 9,965 |
| Co Durham Community Fund - Cafe Energy Bills | – | 2,000 | (2,000) | – |
| Co Durham Community Fund - Community Support Worker | – | 10,000 | (3,253) | 6,747 |
| Allen Lane Foundation - Community Support Worker | – | 4,000 | (2,135) | 1,865 |
| Community Foundation - Youth Worker | – | 9,844 | – | 9,844 |
| | <u>6,664</u> | <u>35,809</u> | <u>(14,052)</u> | <u>28,421</u> |

| | At 1 September 2021 £ | Income £ | Expenditure £ | At 31 August 2022 £ |
|---------------------------------|--------------------------------|--------------|------------------|---------------------------|
| National Lottery Community Fund | <u>7,477</u> | <u>9,996</u> | <u>(10,809)</u> | <u>6,664</u> |
| | <u>7,477</u> | <u>9,996</u> | <u>(10,809)</u> | <u>6,664</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 2,292 | – | 2,292 |
| Current assets | 29,281 | 28,421 | 57,702 |
| Creditors less than 1 year | (1,784) | – | (1,784) |
| Net assets | <u>29,789</u> | <u>28,421</u> | <u>58,210</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 2,523 | – | 2,523 |
| Current assets | 58,292 | 6,664 | 64,956 |
| Creditors less than 1 year | (2,841) | – | (2,841) |
| Net assets | <u>57,974</u> | <u>6,664</u> | <u>64,638</u> |

TEESSIDE VINEYARD CHURCH

England & Wales - Charity number 1115088

Accounts

COMPANY REGISTRATION NUMBER: 05669442
CHARITY REGISTRATION NUMBER: 1115088

Teesside Vineyard Church
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 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 August 2022.

Reference and administrative details

Registered charity name Teesside Vineyard Church

Charity registration number 1115088

Company registration number 05669442

Principal office and registered office St Luke's
St Luke's Avenue
Stockton on Tees
TS17 7HB

The trustees

J Christi
L Wilson
K L Dawson (Resigned 30 December 2021)
R Aggett
M Murray (Appointed 26 January 2022)
G Jameson
K Brentall
D Dewar (Appointed 26 January 2022)

Company secretary L Wilson

Independent examiner Julie Todd Tremaine
19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2022

Structure, governance and management

Organisational Structure

As part of a broad consultation and strategy setting process, it was agreed that incorporation was a key part of the development of the church. In tandem with this, a board of trustees ("Business team") was formed in 2006. The business team has key responsibilities for financial, business, risk management and governance of the church's activities.

Alongside this team, a broader church Leadership team exists to develop the spiritual, pastoral and social aspects of church life. To ensure a consistent and integrated approach, two members have a seat on both teams.

Governing Document

Teesside Vineyard Church formerly known as Yarm Vineyard Church was established in January 2003, and was formally registered as a charitable company limited by guarantee, incorporated on 9th January 2006 and registered as a charity on 5th July 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Objectives and activities

The Vine (Teesside) is a registered charitable company limited by guarantee. The charity operates as a church community offering religious activities and other socially beneficial community activities to the people of Teesside and the surrounding areas.

Teesside Vineyard Church (formerly The Vine Church) is part of the Vineyard Network, and our aim is to BUILD OUR CHURCH with people from all walks of life through discipleship and by doing life together, to REACH OUR COMMUNITY with the good news of Jesus, and to IMPACT OUR WORLD by training and equipping people to radically transform others across Thornaby, Teesside and beyond.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Strategic report

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

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2022

Achievements and performance

Our Story

Teesside Vineyard is part of the Vineyard Movement: a group of churches committed to loving others with all we've got and living out all that Jesus called us to do.

Pastored by Ross & Miriam Aggett. Teesside Vineyard Church is based in Thornaby and gathers from all across the Tees Valley. Our hope; to provide spaces for people to encounter Jesus, be transformed forever and to impact the world.

Have a read of our story so far...

In the autumn of 2002, Jon & Sandra Burns gathered a group of people to meet in Yarm with the aim of starting a new church in the area - 'a church for people who don't like church' and Yarm Vineyard Church was born. In late 2009, Yarm Vineyard Church moved out of its home at Yarm School due to building works. With church members living all across The Tees Valley area, we decided the time was right for a name change to reflect the direction we were moving. Yarm Vineyard Church was then renamed 'The Vine Teesside.'

In September 2011 Jon & Sandra handed the church over to Mike & Kookie Taylor. Mike and Kookie have served churches in the United States since 1982. Their passion and love for the Tees Valley began in 2005 when Mike came and served on a short term mission trip. Mike led multiple mission teams that came and served in Teesside over the next six years and then moved his family across the pond in 2011. Their love for the area and the people of The Vine Church led them to accept the call to come and invest their lives here.

In August 2016, The Vine Church moved into St Lukes, Thornaby and in order to reflect our belonging to the Vineyard movement we have decided that another name change was necessary. From June 2017 we will be known as Teesside Vineyard and our journey continues as we BUILD OUR CHURCH, REACH OUR COMMUNITY, IMPACT OUR WORLD and live out expectantly for God to use us across the Tees Valley and beyond.

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2022

Financial review

The finances of the church remain healthy with a core group of regular donations complemented by individual contributions donated during regular church services.

The Statement of Financial Activities for the year is set out on page 6 of the Financial Statements.

Details of movements in fixed assets are set out in Note 16 to the accounts.

The unrestricted funds of the charity at 31st August 2022 amounted to £57,974 of which free reserves (that is those not tied up in fixed assets) amount to £55,451.

Reserves Policy and Risk Management

The trustees have examined the requirements for free reserves. Whilst the current level of reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration.

The trustees have conducted a review of the major risks to which the charity is exposed. Any major financial risks during the year have been brought to the attention of the Trustee Board and a Risk Management Strategy is in place.

The trustees' annual report and the strategic report were approved on 15 May 2023 and signed on behalf of the board of trustees by:

J Christi
Trustee

Teesside Vineyard Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Vineyard Church

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Teesside Vineyard Church ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

Julie Todd
Tremaine
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

| | | 2022 | | | 2021 |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 92,347 | 9,996 | 102,343 | 68,534 |
| Charitable activities | 6 | 1,260 | – | 1,260 | 950 |
| Investment income | 7 | 10 | – | 10 | 4 |
| Total income | | <u>93,617</u> | <u>9,996</u> | <u>103,613</u> | <u>69,488</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | 82,853 | 10,809 | 93,662 | 90,836 |
| Total expenditure | | <u>82,853</u> | <u>10,809</u> | <u>93,662</u> | <u>90,836</u> |
| Net income/(expenditure) and net movement in funds | | | | | |
| | | <u>10,764</u> | <u>(813)</u> | <u>9,951</u> | <u>(21,348)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 47,210 | 7,477 | 54,687 | 76,035 |
| Total funds carried forward | | <u>57,974</u> | <u>6,664</u> | <u>64,638</u> | <u>54,687</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 15 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Position

31 August 2022

| | Note | 2022 £ | 2021 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 2,523 | 4,471 |
| Current assets | | | |
| Cash at bank and in hand | | 64,956 | 52,601 |
| Creditors: amounts falling due within one year | 15 | 2,841 | 2,385 |
| Net current assets | | <u>62,115</u> | <u>50,216</u> |
| Total assets less current liabilities | | <u>64,638</u> | <u>54,687</u> |
| Funds of the charity | | | |
| Restricted funds | | 6,664 | 7,477 |
| Unrestricted funds | | <u>57,974</u> | <u>47,210</u> |
| Total charity funds | 17 | <u>64,638</u> | <u>54,687</u> |

For the year ending 31 August 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 15 May 2023, and are signed on behalf of the board by:

K Brentall
Trustee

J Christi
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 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 St Luke's, St Luke's Avenue, Stockton on Tees, TS17 7HB.

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.

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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 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:

| | | |
|--------------------------|---|-----------------------------|
| Short leasehold property | - | Over life time of the asset |
| Equipment | - | 25% straight line |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Vine (Teesside) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 44,588 | – | 44,588 |
| HMRC Gift Aid | 9,623 | – | 9,623 |
| Grants | | | |
| Tees Valley Community Foundation | 2,500 | – | 2,500 |
| Arnold Clark | 2,000 | – | 2,000 |
| Stewardship | 7,000 | – | 7,000 |
| The National Lottery Community Fund | – | 9,996 | 9,996 |
| Postcode Lottery | 24,585 | – | 24,585 |
| North Star Housing | 2,051 | – | 2,051 |
| | <u>92,347</u> | <u>9,996</u> | <u>102,343</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 43,015 | – | 43,015 |
| Grants | | | |
| Job Retention Scheme | 8,705 | – | 8,705 |
| Tees Valley Community Foundation | 1,000 | – | 1,000 |
| Thirteen Group | 845 | – | 845 |
| Endeavour Housing | 1,000 | – | 1,000 |
| Arnold Clark | 1,000 | – | 1,000 |
| Catalyst | 1,000 | – | 1,000 |
| Stewardship | 2,000 | – | 2,000 |
| The National Lottery Community Fund | – | 9,969 | 9,969 |
| | <u>58,565</u> | <u>9,969</u> | <u>68,534</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Hall Hire | 1,260 | 1,260 | 695 | 695 |
| Other Income | – | – | 255 | 255 |
| | <u>1,260</u> | <u>1,260</u> | <u>950</u> | <u>950</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest received | <u>10</u> | <u>10</u> | <u>4</u> | <u>4</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------------------------|----------------------------|--------------------------|--------------------------|
| The Vine Church | 82,853 | – | 82,853 |
| National Lottery Community Fund | – | 10,809 | 10,809 |
| | <u>82,853</u> | <u>10,809</u> | <u>93,662</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---------------------------------|----------------------------|--------------------------|--------------------------|
| The Vine Church | 88,344 | – | 88,344 |
| National Lottery Community Fund | – | 2,492 | 2,492 |
| | <u>88,344</u> | <u>2,492</u> | <u>90,836</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2022 £ | Total fund 2021 £ |
|---------------------------------|---|--------------------------|-------------------------|
| The Vine Church | 82,853 | 82,853 | 88,344 |
| National Lottery Community Fund | 10,809 | 10,809 | 2,492 |
| | <u>93,662</u> | <u>93,662</u> | <u>90,836</u> |

10. Net income/(expenditure)

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

| | 2022 £ | 2021 £ |
|---------------------------------------|--------------|---------------|
| Depreciation of tangible fixed assets | <u>4,229</u> | <u>21,316</u> |

11. Independent examination fees

| | 2022 £ | 2021 £ |
|--|------------|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>720</u> | <u>720</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

12. Staff costs

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:

| | 2022 | 2021 |
|-----------------------|-------------|----------|
| | No. | No. |
| Charitable activities | <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

One trustee was in receipt of remuneration from employment with the charity:

| | 2022 | 2021 |
|--------------------------------|--------|-------|
| Remuneration | 21,574 | 7,077 |
| Employers Pension contribution | 460 | – |

14. Tangible fixed assets

| | Short leasehold property £ | Equipment £ | Total £ |
|--------------------------|-------------------------------------|----------------|--------------------|
| Cost | | | |
| At 1 September 2021 | 98,932 | 13,612 | 112,544 |
| Additions | – | 2,281 | 2,281 |
| At 31 August 2022 | <u>98,932</u> | <u>15,893</u> | <u>114,825</u> |
| Depreciation | | | |
| At 1 September 2021 | 96,219 | 11,854 | 108,073 |
| Charge for the year | 2,713 | 1,516 | 4,229 |
| At 31 August 2022 | <u>98,932</u> | <u>13,370</u> | <u>112,302</u> |
| Carrying amount | | | |
| At 31 August 2022 | <u>–</u> | <u>2,523</u> | <u>2,523</u> |
| At 31 August 2021 | <u>2,713</u> | <u>1,758</u> | <u>4,471</u> |

15. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Social security and other taxes | 2,557 | 2,263 |
| Other creditors | 284 | 122 |
| | <u>2,841</u> | <u>2,385</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,046 (2021: £629).

17. Analysis of charitable funds

Unrestricted funds

| | At 1 September 2021 £ | Income £ | Expenditure £ | At 31 August 2022 £ |
|---------------|--------------------------------|---------------|------------------|------------------------------|
| General funds | <u>47,210</u> | <u>93,617</u> | <u>(82,853)</u> | <u>57,974</u> |

| | At 1 September 2020 £ | Income £ | Expenditure £ | At 31 August 2021 £ |
|---------------|--------------------------------|---------------|------------------|------------------------------|
| General funds | <u>76,035</u> | <u>59,519</u> | <u>(88,344)</u> | <u>47,210</u> |

Restricted funds

| | At 1 September 2021 £ | Income £ | Expenditure £ | At 31 August 2022 £ |
|---------------------------------|--------------------------------|--------------|------------------|------------------------------|
| National Lottery Community Fund | <u>7,477</u> | <u>9,996</u> | <u>(10,809)</u> | <u>6,664</u> |

| | At 1 September 2020 £ | Income £ | Expenditure £ | At 31 August 2021 £ |
|---------------------------------|--------------------------------|--------------|------------------|------------------------------|
| National Lottery Community Fund | <u>–</u> | <u>9,969</u> | <u>(2,492)</u> | <u>7,477</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 2,523 | – | 2,523 |
| Current assets | 58,292 | 6,664 | 64,956 |
| Creditors less than 1 year | (2,841) | – | (2,841) |
| Net assets | <u>57,974</u> | <u>6,664</u> | <u>64,638</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 4,471 | – | 4,471 |
| Current assets | 45,124 | 7,477 | 52,601 |
| Creditors less than 1 year | (2,385) | – | (2,385) |
| Net assets | <u>47,210</u> | <u>7,477</u> | <u>54,687</u> |

TEESSIDE VINEYARD CHURCH

England & Wales - Charity number 1115088

Accounts

COMPANY REGISTRATION NUMBER: 05669442
CHARITY REGISTRATION NUMBER: 1115088

Teesside Vineyard Church
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

CENSIS

Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Teesside Vineyard Church
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2021

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Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 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 August 2021.

Reference and administrative details

Registered charity name Teesside Vineyard Church

Charity registration number 1115088

Company registration number 05669442

Principal office and registered office St Luke's
St Luke's Avenue
Stockton on Tees
TS17 7HB

The trustees

J Christi
L Wilson
K L Dawson (Resigned 30 December 2021)
R Aggett
M Murray (Appointed 26 January 2022)
G Jameson
K Brentall (Appointed 12 April 2021)

Company secretary J I Goodrick

Independent examiner Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2021

Structure, governance and management

Organisational Structure

As part of a broad consultation and strategy setting process, it was agreed that incorporation was a key part of the development of the church. In tandem with this, a board of trustees ("Business team") was formed in 2006. The business team has key responsibilities for financial, business, risk management and governance of the church's activities.

Alongside this team, a broader church Leadership team exists to develop the spiritual, pastoral and social aspects of church life. To ensure a consistent and integrated approach, two members have a seat on both teams.

Governing Document

The Vine (Teesside) formerly known as Yarm Vineyard Church was established in January 2003, and was formally registered as a charitable company limited by guarantee, incorporated on 9th January 2006 and registered as a charity on 5th July 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Change of Name

A resolution was passed in June 2017 to change the charity name from The Vine (Teesside) to Teesside Vineyard Church.

Objectives and activities

The Vine (Teesside) is a registered charitable company limited by guarantee. The charity operates as a church community offering religious activities and other socially beneficial community activities to the people of Teesside and the surrounding areas.

Teesside Vineyard Church (formerly The Vine Church) is part of the Vineyard Network, and our aim is to BUILD OUR CHURCH with people from all walks of life through discipleship and by doing life together, to REACH OUR COMMUNITY with the good news of Jesus, and to IMPACT OUR WORLD by training and equipping people to radically transform others across Thornaby, Teesside and beyond.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Strategic report

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

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2021

Achievements and performance

Our Story

Teesside Vineyard is part of the Vineyard Movement: a group of churches committed to loving others with all we've got and living out all that Jesus called us to do.

Pastored by Ross & Miriam Aggett. Teesside Vineyard Church is based in Thornaby and gathers from all across the Tees Valley. Our hope; to provide spaces for people to encounter Jesus, be transformed forever and to impact the world.

Have a read of our story so far...

In the autumn of 2002, Jon & Sandra Burns gathered a group of people to meet in Yarm with the aim of starting a new church in the area - 'a church for people who don't like church' and Yarm Vineyard Church was born. In late 2009, Yarm Vineyard Church moved out of its home at Yarm School due to building works. With church members living all across The Tees Valley area, we decided the time was right for a name change to reflect the direction we were moving. Yarm Vineyard Church was then renamed 'The Vine Teesside.'

In September 2011 Jon & Sandra handed the church over to Mike & Kookie Taylor. Mike and Kookie have served churches in the United States since 1982. Their passion and love for the Tees Valley began in 2005 when Mike came and served on a short term mission trip. Mike led multiple mission teams that came and served in Teesside over the next six years and then moved his family across the pond in 2011. Their love for the area and the people of The Vine Church led them to accept the call to come and invest their lives here.

In August 2016, The Vine Church moved into St Lukes, Thornaby and in order to reflect our belonging to the Vineyard movement we have decided that another name change was necessary. From June 2017 we will be known as Teesside Vineyard and our journey continues as we BUILD OUR CHURCH, REACH OUR COMMUNITY, IMPACT OUR WORLD and live out expectantly for God to use us across the Tees Valley and beyond.

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2021

Financial review

The finances of the church remain healthy with a core group of regular donations complemented by individual contributions donated during regular church services.

The Statement of Financial Activities for the year is set out on page 6 of the Financial Statements.

Details of movements in fixed assets are set out in Note 14 to the accounts.

The unrestricted funds of the charity at 31st August 2021 amounted to £47,210 of which free reserves (that is those not tied up in fixed assets) amount to £42,739.

Reserves Policy and Risk Management

The trustees have examined the requirements for free reserves. Whilst the current level of reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration.

The trustees have conducted a review of the major risks to which the charity is exposed. Any major financial risks during the year have been brought to the attention of the Trustee Board and a Risk Management Strategy is in place.

The trustees' annual report and the strategic report were approved on 8 May 2022 and signed on behalf of the board of trustees by:

J Christi
Trustee

L Wilson
Trustee

Teesside Vineyard Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Vineyard Church

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Teesside Vineyard Church ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

Independent Examiner
Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

| | | 2021 | | 2020 | |
|--|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 58,565 | 9,969 | 68,534 | 50,489 |
| Charitable activities | 6 | 950 | – | 950 | – |
| Investment income | 7 | 4 | – | 4 | 60 |
| Total income | | <u>59,519</u> | <u>9,969</u> | <u>69,488</u> | <u>50,549</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | <u>88,344</u> | <u>2,492</u> | <u>90,836</u> | <u>77,750</u> |
| Total expenditure | | <u>88,344</u> | <u>2,492</u> | <u>90,836</u> | <u>77,750</u> |
| Net expenditure and net movement in funds | | | | | |
| | | <u>(28,825)</u> | <u>7,477</u> | <u>(21,348)</u> | <u>(27,201)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 76,035 | – | 76,035 | 103,236 |
| Total funds carried forward | | <u>47,210</u> | <u>7,477</u> | <u>54,687</u> | <u>76,035</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 15 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Position

31 August 2021

| | Note | 2021 £ | 2020 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 4,471 | 25,787 |
| Current assets | | | |
| Cash at bank and in hand | | 52,601 | 51,063 |
| Creditors: amounts falling due within one year | 15 | 2,385 | 815 |
| Net current assets | | <u>50,216</u> | <u>50,248</u> |
| Total assets less current liabilities | | <u>54,687</u> | <u>76,035</u> |
| Funds of the charity | | | |
| Restricted funds | | 7,477 | – |
| Unrestricted funds | | <u>47,210</u> | <u>76,035</u> |
| Total charity funds | 17 | <u>54,687</u> | <u>76,035</u> |

For the year ending 31 August 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 8 May 2022, and are signed on behalf of the board by:

J Christi
Trustee

L Wilson
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 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 St Luke's, St Luke's Avenue, Stockton on Tees, TS17 7HB.

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.

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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 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:

| | | |
|--------------------------|---|-----------------------------|
| Short leasehold property | - | Over life time of the asset |
| Equipment | - | 25% straight line |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Vine (Teesside) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 43,015 | – | 43,015 |
| Grants | | | |
| Job Retention Scheme | 8,705 | – | 8,705 |
| Tees Valley Community Foundation | 1,000 | – | 1,000 |
| Thirteen Group | 845 | – | 845 |
| Endeavour Housing | 1,000 | – | 1,000 |
| Arnold Clark | 1,000 | – | 1,000 |
| Catalyst | 1,000 | – | 1,000 |
| Stewardship | 2,000 | – | 2,000 |
| The National Lottery Community Fund | – | 9,969 | 9,969 |
| | <u>58,565</u> | <u>9,969</u> | <u>68,534</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|----------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 43,340 | – | 43,340 |
| Grants | | | |
| Stockton Borough Council - COVID | 2,000 | – | 2,000 |
| Job Retention Scheme | 4,229 | – | 4,229 |
| Catalyst | 920 | – | 920 |
| | <u>50,489</u> | <u>–</u> | <u>50,489</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Hall Hire | 695 | 695 | – | – |
| Other Income | 255 | 255 | – | – |
| | <u>950</u> | <u>950</u> | <u>–</u> | <u>–</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest received | 4 | 4 | 60 | 60 |
| | <u>4</u> | <u>4</u> | <u>60</u> | <u>60</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---------------------------------|----------------------------|--------------------------|--------------------------|
| The Vine Church | 88,344 | – | 88,344 |
| National Lottery Community Fund | – | 2,492 | 2,492 |
| | <u>88,344</u> | <u>2,492</u> | <u>90,836</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| The Vine Church | 77,750 | – | 77,750 |
| | <u>77,750</u> | <u>–</u> | <u>77,750</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2021 £ | Total fund 2020 £ |
|---------------------------------|---|--------------------------|-------------------------|
| The Vine Church | 88,344 | 88,344 | 77,750 |
| National Lottery Community Fund | 2,492 | 2,492 | – |
| | <u>90,836</u> | <u>90,836</u> | <u>77,750</u> |

10. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|---------------------------------------|---------------|---------------|
| Depreciation of tangible fixed assets | <u>21,316</u> | <u>21,316</u> |

11. Independent examination fees

| | 2021 £ | 2020 £ |
|--|------------|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>720</u> | <u>960</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

12. Staff costs

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

| | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Wages and salaries | 45,895 | 19,410 |
| Employer contributions to pension plans | 629 | 105 |
| | <u>46,524</u> | <u>19,515</u> |

The average head count of employees during the year was 3 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2021 | 2020 |
|-----------------------|-------------|----------|
| | No. | No. |
| Charitable activities | <u>3</u> | <u>5</u> |

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

13. Trustee remuneration and expenses

One trustee was in receipt of remuneration from employment with the charity or a related entity were received by the trustees.

Remuneration received in the year amounted to £7,077.

14. Tangible fixed assets

| | Short leasehold property £ | Equipment £ | Total £ |
|---|-------------------------------------|----------------|-------------------|
| Cost | | | |
| At 1 September 2020 and 31 August 2021 | <u>98,932</u> | <u>13,612</u> | <u>112,544</u> |
| Depreciation | | | |
| At 1 September 2020 | 76,433 | 10,324 | 86,757 |
| Charge for the year | 19,786 | 1,530 | 21,316 |
| At 31 August 2021 | <u>96,219</u> | <u>11,854</u> | <u>108,073</u> |
| Carrying amount | | | |
| At 31 August 2021 | <u>2,713</u> | <u>1,758</u> | <u>4,471</u> |
| At 31 August 2020 | <u>22,499</u> | <u>3,288</u> | <u>25,787</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

15. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---------------------------------|---------------------|-------------------|
| | £ | £ |
| Social security and other taxes | 2,263 | 570 |
| Other creditors | <u>122</u> | <u>245</u> |
| | <u><u>2,385</u></u> | <u><u>815</u></u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £629 (2020: £105).

17. Analysis of charitable funds

Unrestricted funds

| | At 1 September 2020 £ | Income £ | Expenditure £ | At 31 August 2021 £ |
|---------------|--------------------------------|---------------|------------------|---------------------------|
| General funds | <u>76,035</u> | <u>59,519</u> | <u>(88,344)</u> | <u>47,210</u> |

| | At 1 September 2019 £ | Income £ | Expenditure £ | At 31 August 20 20 £ |
|---------------|--------------------------------|---------------|------------------|-------------------------------|
| General funds | <u>103,236</u> | <u>50,549</u> | <u>(77,750)</u> | <u>76,035</u> |

Restricted funds

| | At 1 September 2020 £ | Income £ | Expenditure £ | At 31 August 2021 £ |
|---------------------------------|--------------------------------|--------------|------------------|------------------------------|
| National Lottery Community Fund | <u>–</u> | <u>9,969</u> | <u>(2,492)</u> | <u>7,477</u> |

| | At 1 September 2019 £ | Income £ | Expenditure £ | At 31 August 2020 £ |
|---------------------------------|--------------------------------|-------------|------------------|---------------------------|
| National Lottery Community Fund | <u>–</u> | <u>–</u> | <u>–</u> | <u>–</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 4,471 | – | 4,471 |
| Current assets | 45,124 | 7,477 | 52,601 |
| Creditors less than 1 year | (2,385) | – | (2,385) |
| Net assets | <u>47,210</u> | <u>7,477</u> | <u>54,687</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 25,787 | – | 25,787 |
| Current assets | 51,063 | – | 51,063 |
| Creditors less than 1 year | (815) | – | (815) |
| Net assets | <u>76,035</u> | <u>–</u> | <u>76,035</u> |

TEESSIDE VINEYARD CHURCH

England & Wales - Charity number 1115088

Accounts

COMPANY REGISTRATION NUMBER: 05669442
CHARITY REGISTRATION NUMBER: 1115088

Teesside Vineyard Church
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2020

CENSIS

Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Teesside Vineyard Church
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2020

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|--|-------------|
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| Statement of financial activities (including income and expenditure account) | 6 |
| Statement of financial position | 7 |
| Notes to the financial statements | 8 |

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 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 August 2020.

Reference and administrative details

Registered charity name Teesside Vineyard Church

Charity registration number 1115088

Company registration number 05669442

Principal office and registered office St Luke's
St Luke's Avenue
Stockton on Tees
TS17 7HB

The trustees

J Christi
L Wilson
K L Dawson
R Aggett (Appointed 1 June 2020)

Accountants Censis
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2020

Structure, governance and management

Organisational Structure

As part of a broad consultation and strategy setting process, it was agreed that incorporation was a key part of the development of the church. In tandem with this, a board of trustees ("Business team") was formed in 2006. The business team has key responsibilities for financial, business, risk management and governance of the church's activities.

Alongside this team, a broader church Leadership team exists to develop the spiritual, pastoral and social aspects of church life. To ensure a consistent and integrated approach, two members have a seat on both teams.

Governing Document

The Vine (Teesside) formerly known as Yarm Vineyard Church was established in January 2003, and was formally registered as a charitable company limited by guarantee, incorporated on 9th January 2006 and registered as a charity on 5th July 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Change of Name

A resolution was passed in June 2017 to change the charity name from The Vine (Teesside) to Teesside Vineyard Church.

Objectives and activities

The Vine (Teesside) is a registered charitable company limited by guarantee. The charity operates as a church community offering religious activities and other socially beneficial community activities to the people of Teesside and the surrounding areas.

Teesside Vineyard Church (formerly The Vine Church) is part of the Vineyard Network, and our aim is to BUILD OUR CHURCH with people from all walks of life through discipleship and by doing life together, to REACH OUR COMMUNITY with the good news of Jesus, and to IMPACT OUR WORLD by training and equipping people to radically transform others across Thornaby, Teesside and beyond.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Strategic report

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

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2020

Achievements and performance

Our Story

Teesside Vineyard is part of the Vineyard Movement: a group of churches committed to loving others with all we've got and living out all that Jesus called us to do.

Pastored by Ross & Miriam Aggett. Teesside Vineyard Church is based in Thornaby and gathers from all across the Tees Valley. Our hope; to provide spaces for people to encounter Jesus, be transformed forever and to impact the world.

Have a read of our story so far...

In the autumn of 2002, Jon & Sandra Burns gathered a group of people to meet in Yarm with the aim of starting a new church in the area - 'a church for people who don't like church' and Yarm Vineyard Church was born. In late 2009, Yarm Vineyard Church moved out of its home at Yarm School due to building works. With church members living all across The Tees Valley area, we decided the time was right for a name change to reflect the direction we were moving. Yarm Vineyard Church was then renamed 'The Vine Teesside.'

In September 2011 Jon & Sandra handed the church over to Mike & Kookie Taylor. Mike and Kookie have served churches in the United States since 1982. Their passion and love for the Tees Valley began in 2005 when Mike came and served on a short term mission trip. Mike led multiple mission teams that came and served in Teesside over the next six years and then moved his family across the pond in 2011. Their love for the area and the people of The Vine Church led them to accept the call to come and invest their lives here.

In August 2016, The Vine Church moved into St Lukes, Thornaby and in order to reflect our belonging to the Vineyard movement we have decided that another name change was necessary. From June 2017 we will be known as Teesside Vineyard and our journey continues as we BUILD OUR CHURCH, REACH OUR COMMUNITY, IMPACT OUR WORLD and live out expectantly for God to use us across the Tees Valley and beyond.

Teesside Vineyard Church

Company Limited by Guarantee

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

Year ended 31 August 2020

Financial review

The finances of the church remain healthy with a core group of regular donations complemented by individual contributions donated during regular church services.

The Statement of Financial Activities for the year is set out on page 6 of the Financial Statements.

Details of movements in fixed assets are set out in Note 16 to the accounts.

The unrestricted funds of the charity at 31st August 2020 amounted to £76,035 of which free reserves (that is those not tied up in fixed assets) amount to £50,248.

Reserves Policy and Risk Management

The trustees have examined the requirements for free reserves. Whilst the current level of reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration.

The trustees have conducted a review of the major risks to which the charity is exposed. Any major financial risks during the year have been brought to the attention of the Trustee Board and a Risk Management Strategy is in place.

The trustees' annual report and the strategic report were approved on 6 May 2021 and signed on behalf of the board of trustees by:

J Christi
Trustee

K L Dawson
Trustee

Teesside Vineyard Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Vineyard Church

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of Teesside Vineyard Church ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

CENSIS
Chartered accountant

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 August 2020

| | | 2020 | | 2019 |
|--|------------|-----------------------|--------------------|-----------------|
| | | Unrestricted funds | Total funds | Total funds |
| | Note | £ | £ | £ |
| Income and endowments | | | | |
| Donations and legacies | 5 | 50,489 | 50,489 | 60,276 |
| Charitable activities | 6 | – | – | 263 |
| Investment income | 7 | 60 | 60 | 78 |
| Total income | | <u>50,549</u> | <u>50,549</u> | <u>60,617</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 8,9 | <u>77,750</u> | <u>77,750</u> | <u>82,397</u> |
| Total expenditure | | <u>77,750</u> | <u>77,750</u> | <u>82,397</u> |
| Net expenditure and net movement in funds | | <u>(27,201)</u> | <u>(27,201)</u> | <u>(21,780)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 103,236 | 103,236 | 125,016 |
| Total funds carried forward | | <u>76,035</u> | <u>76,035</u> | <u>103,236</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 13 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Statement of Financial Position

31 August 2020

| | | 2020 £ | 2019 £ |
|---|----|---------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 25,787 | 47,103 |
| Current assets | | | |
| Debtors | 15 | – | 854 |
| Cash at bank and in hand | | 51,063 | 55,279 |
| | | <u>51,063</u> | <u>56,133</u> |
| Creditors: amounts falling due within one year | 16 | 815 | – |
| Net current assets | | 50,248 | 56,133 |
| Total assets less current liabilities | | <u>76,035</u> | <u>103,236</u> |
| Funds of the charity | | | |
| Unrestricted funds | | 76,035 | 103,236 |
| Total charity funds | 18 | <u>76,035</u> | <u>103,236</u> |

For the year ending 31 August 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 6 May 2021, and are signed on behalf of the board by:

J Christi
Trustee

K L Dawson
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is 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 St Luke's, St Luke's Avenue, Stockton on Tees, TS17 7HB.

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 Charities Act 2011.

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.

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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 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.

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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:

| | | |
|--------------------------|---|-----------------------------|
| Short leasehold property | - | Over life time of the asset |
| Equipment | - | 25% straight line |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Vine (Teesside) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|----------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | 43,340 | 43,340 | 49,077 | 49,077 |
| HMRC Gift Aid | – | – | 8,669 | 8,669 |
| Grants | | | | |
| Charities Trust | – | – | 1,000 | 1,000 |
| Stockton Borough Council - COVID | 2,000 | 2,000 | – | – |
| Job Retention Scheme | 4,229 | 4,229 | – | – |
| Catalyst | 920 | 920 | 1,530 | 1,530 |
| | <u>50,489</u> | <u>50,489</u> | <u>60,276</u> | <u>60,276</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|-----------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Hall Hire | – | – | 263 | 263 |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest received | 60 | 60 | 78 | 78 |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|-----------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| The Vine Church | 77,750 | 77,750 | 82,397 | 82,397 |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2020 £ | Total fund 2019 £ |
|-----------------|---|-----------------------------------|-------------------------|
| The Vine Church | 77,750 | 77,750 | 82,397 |

10. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2020 £ | 2019 £ |
|---------------------------------------|-------------------|-----------|
| Depreciation of tangible fixed assets | 21,316 | 21,316 |

11. Independent examination fees

| | 2020 £ | 2019 £ |
|--|-------------------|-----------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | 960 | 1,080 |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

12. Staff costs

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

| | 2020 | 2019 |
|---|---------------|---------------|
| | £ | £ |
| Wages and salaries | 19,410 | 17,535 |
| Employer contributions to pension plans | 105 | – |
| | <u>19,515</u> | <u>17,535</u> |

The average head count of employees during the year was 5 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2020 | 2019 |
|-----------------------|-------------|----------|
| | No. | No. |
| Charitable activities | <u>5</u> | <u>2</u> |

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

13. Trustee remuneration and expenses

One trustee was in receipt of remuneration from employment with the charity or a related entity were received by the trustees.

Remuneration received in the year amounted to £7,077.

14. Tangible fixed assets

| | Short leasehold property £ | Equipment £ | Total £ |
|---|-------------------------------------|----------------|-------------------|
| Cost | | | |
| At 1 September 2019 and 31 August 2020 | <u>98,932</u> | <u>13,612</u> | <u>112,544</u> |
| Depreciation | | | |
| At 1 September 2019 | 56,647 | 8,794 | 65,441 |
| Charge for the year | <u>19,786</u> | <u>1,530</u> | <u>21,316</u> |
| At 31 August 2020 | <u>76,433</u> | <u>10,324</u> | <u>86,757</u> |
| Carrying amount | | | |
| At 31 August 2020 | <u>22,499</u> | <u>3,288</u> | <u>25,787</u> |
| At 31 August 2019 | <u>42,285</u> | <u>4,818</u> | <u>47,103</u> |

15. Debtors

| | 2020 | 2019 |
|---------------|-------------|------------|
| | £ | £ |
| Other debtors | <u>–</u> | <u>854</u> |

Teesside Vineyard Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

16. Creditors: amounts falling due within one year

| | 2020 | 2019 |
|---------------------------------|-------------|----------|
| | £ | £ |
| Social security and other taxes | 570 | – |
| Other creditors | <u>245</u> | <u>–</u> |
| | <u>815</u> | <u>–</u> |

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £105 (2019: £Nil).

18. Analysis of charitable funds

Unrestricted funds

| | At 1 September 2019 £ | Income £ | Expenditure £ | At 31 August 2020 £ |
|---------------|--------------------------------|---------------|------------------|---------------------------|
| General funds | <u>103,236</u> | <u>50,549</u> | <u>(77,750)</u> | <u>76,035</u> |

19. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2020 £ | Total Funds 2019 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 25,787 | 25,787 | 47,103 |
| Current assets | 51,063 | 51,063 | 56,133 |
| Creditors less than 1 year | <u>(815)</u> | <u>(815)</u> | <u>–</u> |
| Net assets | <u>76,035</u> | <u>76,035</u> | <u>103,236</u> |