

FALMOUTH VINEYARD CHURCH

England & Wales · Charity number 1175934

Details

Other names	FALMOUTH VINEYARD, THE VINEYARD CHURCH - FALMOUTH
Status	Registered
Legal form	CIO
Registered	2017-11-27
Register	View on the Charity Commission register

Contact

Address	Unit X Islington Wharf Penryn Cornwall TR10 8AT
Phone	01326369139
Email	hello@falmouthvineyard.org.uk
Website	www.falmouthvineyard.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD THROUGH:THE ORGANISATION AND PROVISION OF CHRISTIAN WORSHIP;-THE PROVISION OF SUCH FACILITIES AND SERVICES AS ARE APPROPRIATE FOR THE CHURCH, TO ENABLE IT TO FULFIL ITS MISSION TO THE MEMBERS OF THE CHURCH, VISITORS TO THE CHURCH AND THE LOCAL COMMUNITY AND THE WIDER COMMUNITY;-THE PROVISION OF FACILITIES FOR CHRISTIAN TRAINING AND SERVICE;-THE SUPPORT AND PROVISION OF CHRISTIAN EVANGELISM AND OUTREACH;-THE PROVISION OF ASSISTANCE TO THE WIDER CHRISTIAN CHURCH IN ITS MINISTRIES.

Activities: As a new church meeting in Falmouth we have regular Sunday Services where we pray, sing and talk about the teachings of Jesus. We also meet on a Sunday to practically help the local community once a month - refurbishing play areas or painting and cleaning as required by the local community. We meet mid-week as smaller groups to discuss life and the bible and support one another. All are welcome

Classification

- **How:** Provides Services
- **What:** Disability, Religious Activities
- **Who:** The General Public/mankind

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£193,577	£141,910	-	-
2023-12-31	£126,773	£127,709	-	-
2022-12-31	£114,627	£130,409	-	-
2021-12-31	£94,608	£72,125	-	-
2020-12-31	£57,522	£40,781	-	-

Trustees

Name	Role	Appointed
Dr Alistair Lockwood	Chair	2022-05-17
David Kite		2020-07-23
Helen Stevenson		2022-05-17
Nathan Gilbert		2017-11-27

FALMOUTH VINEYARD CHURCH

England & Wales - Charity number 1175934

Accounts

Registered Charity no. 1175934

Falmouth Vineyard Church

Trustees Annual Report and Accounts

Year Ended 31st December 2024



Falmouth Vineyard Church

Year Ended 31st December 2024

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Falmouth Vineyard Church

Year Ended 31st December 2024

Legal and Administrative Information

Reference

The Charity is called "Falmouth Vineyard Church" and is registered with the Charity Commission for England and Wales as a charitable incorporated organisation (CIO). The charity was registered with the Charity Commission on the 27th of November 2017.

Registered Charity Number 1175934

Registered Office 8 Western Terrace
Falmouth
TR11 4QW

Website www.falmouthvineyard.org.uk

The Trustees Alistair Lockwood Chair
John Anderson
Nathan Gilbert
David Kite
Helen Stevenson

Primary Bankers The Co-operative Bank
8 St Nicholas Street
Truro
TR1 2RL

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Falmouth Vineyard Church

Year Ended 31st December 2024

Trustees Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts under the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019)

Objectives and Activities

To advance the Christian religion for the public benefit in accordance with the Statement of Faith in such parts of the United Kingdom and the world through:

- The organisation and provision of Christian worship;
- The provision of such facilities and services as are appropriate for the church (charity) to enable it to fulfil its mission to the members of the church, visitors to the church and the local community and wider community;
- The provision of facilities for Christian training and service;
- The support and provision of Christian evangelism and outreach;
- The provision of assistance to the wider church in its ministries

Public Benefit

Falmouth Vineyard Church (FVC) is committed to enabling as many people as possible to worship at our church and to become part of a Christian community at FVC. Our services and worship put faith into practice through prayer, the reading and outworking of scripture in our daily lives, music, sacrament, service to the local community and social gathering. When planning our activities for the year, the lead pastors, Nathan and Ruth Gilbert and FVC have considered the Commission's guidance on public benefit, specifically their advice for charities on the advancement of religion.

In particular, we try to enable ordinary people and the unchurched to develop a faith and live out their faith as part of our community through:

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus.
- Provision of pastoral care for people connected to the church.
- Missionary, community service and outreach work.

To facilitate this work, various buildings are used, including private homes and rented spaces – the Old Carpenter's Shop and Unit X (Sail Loft) on Islington Wharf and the Penryn campus of Exeter University.

Structure, Governance and Management

The charity is legally structured as a Charitable Incorporated Organisation (CIO).

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Achievements and Performance During the Year

- The organisation and provision of Christian worship

Over the last year, Falmouth Vineyard has continued to provide Christian worship and teaching to the people of Falmouth, Penryn and the surrounding area. Our Sunday services moved location in September 2024 to a venue at the Exeter University site in Penryn, as the previous location had become too small. The number of people who would see themselves as having a commitment to the church and who have signed up for our weekly newsletter has increased to over 200, with average weekly attendance around 120. There is a wide spread of ages across the congregation with around 45 children, 20 youth and 20 students and young adults. There is a good ethnic diversity across the church,

Falmouth Vineyard Church

Year Ended 31st December 2024

Trustees Annual Report

reflecting that found within the local area and across the local student body. Although many have had a church background previously, there are also many who have had a non-Christian upbringing. Sundays follow the pattern established previously, with a monthly family service and three services where children and young people go to their own classes part-way through the morning.

- The provision of such facilities and services as are appropriate for the church (charity) to enable it to fulfil its mission to the members of the church, visitors to the church and the local community and wider community

To provide fellowship and support the faith of members we continue to run faith-based small groups. We also run several interest groups which act as an accessible link between church members and their friends who may not be comfortable attending a Sunday service. Other courses are run from time to time, including a marriage course and a pre-marriage course. Prayer is encouraged in personal devotions, in small groups, through men's and women's prayer meetings and 24-hour prayer events.

Our Growbaby project, supporting parents and carers with pre-school age children, continues to run. New and good quality, second-hand equipment and children's clothing are provided free of charge. Occasional visits from the fire brigade and Healthy Cornwall, plus food donations from local stores, also help in supporting Growbaby members. Similarly, Squidlets, our messy play group, meets weekly to provide fun and friendship to parents in the local area.

- The provision of facilities for Christian training and service

We have restarted this year 'Selah', our discipleship course, with weekly sessions for 7 participants this year serving within the church, aiming to help them grow in their own discipleship and leadership. We also continue participating in the Vineyard church, the leadership essentials course for those who are or would like to be involved in church leadership in one form or another. We have also had various people attending meetings around the country offering training and encouragement in the areas of worship and youth leadership.

- The support and provision of Christian evangelism and outreach

We again ran Alpha courses for both adults and young people. This internationally accepted course gives people an opportunity to explore and discuss the Christian faith in a relaxed and non-judgmental atmosphere. Personal evangelism is also encouraged as part of members' walk of faith.

- The provision of assistance to the wider church in its ministries

Our commitment to the wider church community continues with the monthly evening worship night, to which members of other local churches share with us in a time of relaxed worship and prayer.

A number of members also participate in a church-wide local initiative, with teams of four going out on Saturday nights to provide help and support to those out in Falmouth town centre and to share their faith where appropriate.

One of our church leaders has now been given responsibility for overseeing and training worship within Vineyard churches across the southwest of England. Other ex-students have now left to take on pastoral and evangelistic roles on completion of their studies.

Volunteers

The paid staff play a large part in organising the activities of the church, but the volunteers play the largest part in enabling those activities to take place. The following activities are run by teams of volunteers covering the areas of Sunday service setup, welcome, refreshments, worship, sound, media & design. Also, Sunday children's church covers 4 differing age groups. Parent and toddler play groups called Growbaby and Squidlets, running three mornings a week and other midweek groups covering prayer and bible study or social events such as a book group, garden group or mountain bike group.

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Year Ended 31st December 2024

Trustees Annual Report

Plans for the Future

In the coming academic year, we will be launching the year with a week of 24/7 prayer - the very first time we have done an event like this for an extended period of time. We are hoping this will be a catalyst for people to join in with the mission of Falmouth Vineyard, and for this to be a time of spiritual growth and fresh vision. We also have plans for a young adult and student programme for the year ahead - monthly gatherings to help establish a thriving student and young adult community at Falmouth Vineyard. As well as this, we hope to launch new small groups and pioneer more ministries in the Redruth area, such as Growbaby Redruth and mentoring work in Redruth School.

Financial Review

All assets of Falmouth Vineyard Church are used for the direct charitable purpose of the Church. The trustees consider that the financial position at the Balance Sheet date is satisfactory and that the Church can meet all foreseeable future obligations.

At the year's end, the charity had the following closing fund balances:

	2024 £	2023 £
Unrestricted Funds	80,013	45,331
Restricted Funds	<u>34,477</u>	<u>17,492</u>
	<u>114,490</u>	<u>62,823</u>

Reserves Policy

All charitable organisations are recommended to have a reserves policy which considers immediate operational needs. The charity now aims to hold a reserve of £40,000, agreed at the trustee meeting of 14th October 2025 and is an increase on the previous reserve of £30,000. This will cover 6 months' salary for the lead pastor and any outstanding building cost commitments (shortly to include only the Sail Loft lease agreement) plus 3 months' salaries for the other staff, so that the charity could continue to operate should income and/or expenditure vary adversely.

Additional monies held over at the end of the year, notwithstanding grant commitments running across into the new financial year, will be earmarked to fund future plans around church growth and church planting.

The trustees will continue to review the reserves policy and level of reserves carried forward if the Church's financial commitments change or employ more people in the future.

Going Concern

The trustees have assessed the charity's ability to continue its activities on a going concern basis and deem that there are no material uncertainties about the organisation's ability to continue operating.

Falmouth Vineyard Church

Year Ended 31st December 2024

Trustees Annual Report

Responsibilities of Trustees under Charity Law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of Falmouth Vineyard Church

Name of Trustee John Anderson

Signed on Behalf of the Trustees 

Date of Approval 16/10/2025

Falmouth Vineyard Church

Year Ended 31st December 2024

Independent Examiners Report

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

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

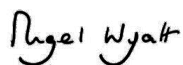
Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 16/10/2025

Falmouth Vineyard Church

Year Ended 31st December 2024

Statement of Financial Activities

		2024		2023	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total funds £
Income					
Donations and legacies		157,673	33,982	191,655	124,059
Charitable activities		1,922	-	1,922	2,309
Other income		-	-	-	405
Total Income	2	<u>159,595</u>	<u>33,982</u>	<u>193,577</u>	<u>126,773</u>
Expenditure					
Expenditure on charitable activities	3	121,552	16,997	138,549	125,374
Governance costs	4	3,361	-	3,361	2,335
Total Expenditure		<u>124,913</u>	<u>16,997</u>	<u>141,910</u>	<u>127,709</u>
Net income / (expenditure)		<u>34,682</u>	<u>16,985</u>	<u>51,667</u>	<u>(936)</u>
Net Income and Net Movement in Funds					
Total funds brought forward	12	45,331	17,492	62,823	63,759
Transfers	12	-	-	-	-
Total Funds Carried Forward	12	<u>80,013</u>	<u>34,477</u>	<u>114,490</u>	<u>62,823</u>

All income and expenditure derive from continuing activities.

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Year Ended 31st December 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	9	1,625	1,417
Current Assets			
Debtors	10	16,755	11,381
Cash at bank and in hand		98,327	51,374
		115,082	62,755
Creditors: amounts falling due within one year	11	2,217	1,349
Net Current Assets		112,865	61,406
Total Assets Less Current Liabilities		114,490	62,823
Net assets	13	114,490	62,823
Funds of the charity			
Restricted funds		34,477	17,492
Unrestricted funds	12	80,013	45,331
Total Charity Funds		114,490	62,823

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: John Anderson

Signed on Behalf of the Trustees:



Date of Approval:

16/10/2025

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustee's annual report.
- Investment Income is included in the accounts when receivable.

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over the estimated useful life of the asset.

Equipment

4 years straight-line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and Legacies			
Donations	131,880	33,982	165,862
Gift aid	25,793	-	25,793
Grants	-	-	-
	<u>157,673</u>	<u>33,982</u>	<u>191,655</u>
Charitable Activities			
Church events	1,922	-	1,922
	<u>1,922</u>	<u>-</u>	<u>1,922</u>
Other Income			
Amazon smile	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	<u>159,595</u>	<u>33,982</u>	<u>193,577</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Donations	83,995	1,656	85,651
Gift aid	16,084	-	16,084
Grants	-	22,324	22,324
	<u>100,079</u>	<u>23,980</u>	<u>124,059</u>
Charitable Activities			
Church events	2,309	-	2,309
	<u>2,309</u>	<u>-</u>	<u>2,309</u>
Other Income			
Amazon smile	25	-	25
Other	380	-	380
	<u>405</u>	<u>-</u>	<u>405</u>
Total Income	<u>102,793</u>	<u>23,980</u>	<u>126,773</u>

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Administration	2,492	132	2,624
Building	21,423	3,533	24,956
Communication	473	-	473
Depreciation	-	-	-
Expenses	-	-	-
Events and activities	1,922	-	1,922
Giving	8,445	-	8,445
Giving - equipment	-	1,558	1,558
Leadership	4,552	-	4,552
Ministry costs	8,653	4,762	13,415
Staffing	71,675	7,012	78,687
Sundays	1,917	-	1,917
	<u>121,552</u>	<u>16,997</u>	<u>138,549</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	2,729	504	3,233
Building	18,488	-	18,488
Communication	610	-	610
Depreciation and loss on disposal	911	-	911
Expenses	-	-	-
Events and activities	2,636	-	2,636
Giving	5,461	-	5,461
Giving - equipment	-	6,387	6,387
Leadership	2,559	-	2,559
Ministry costs	6,080	5,745	11,825
Staffing	67,463	4,105	71,568
Sundays	1,696	-	1,696
	<u>108,633</u>	<u>16,741</u>	<u>125,374</u>

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

4 Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Insurance costs	283	-	283
Legal & professional fees	3,078	-	3,078
	<u>3,361</u>	<u>-</u>	<u>3,361</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Insurance costs	244	-	244
Legal & professional fees	2,091	-	2,091
	<u>2,335</u>	<u>-</u>	<u>2,335</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

6 Independent Examination Fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,020	660

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

7 Staff Costs

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

	2024	2023
	£	£
Wages and salaries	75,687	69,356
Social security costs	-	-
Employer contributions to pension plans	2,319	2,077
	<u>78,006</u>	<u>71,433</u>
Self-employed service costs	681	135
Total staff costs	<u>78,687</u>	<u>71,568</u>

The average headcount of employees during the year was as follows:

	2024	2023
Average headcount	6	5

Number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Pastors and Trustees.

The total employee benefits received by key management were as follows:

	2024	2023
N Gilbert, Pastor and Trustee	30,785	31,077
	<u>30,785</u>	<u>31,077</u>

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

8 Trustee Remuneration and Expenses

The trustees did not receive any remuneration for their service as trustees. The charity did however employ one trustee, Nathan Gilbert whom received total remuneration costs of £28,254 (2023: £28,512) for the administration of the charity.

During the year two trustee incurred out of pocket expenses totalling £922 (2023: £5,489) which were all incurred for the day to day running of the charity's activities. The types of expenditure include purchase of equipment, conference fees, Sunday meeting expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees during the year was £26,653 (2023:£19,224).

9 Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 January 2024	4,220	4,220
Additions	1,222	1,222
Disposals	-	-
At 31 December 2024	5,442	5,442
Depreciation		
At 1 January 2024	2,803	2,803
Charge for the year	1,014	1,014
Disposals	-	-
At 31 December 2024	3,817	3,817
Carrying amount		
At 31 December 2024	1,625	1,625
At 31 December 2023	1,417	1,417

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

10 Debtors

	2024	2023
	£	£
Accrued income	16,725	6,231
Other debtors	-	5,150
Prepayments	30	-
	<u>16,755</u>	<u>11,381</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Tax and social security	-	-
Accruals	2,217	1,349
	<u>2,217</u>	<u>1,349</u>

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

12 Analysis of Charitable Funds

	1 Jan 2024 £	Income £	Expenditure £	Transfers £	31 Dec 2024 £
Unrestricted					
General fund	45,331	157,473	(122,791)	-	80,013
Designated					
Events income	-	2,122	(2,122)	-	-
Total Unrestricted	45,331	159,595	(124,913)	-	80,013
Restricted					
ASDA grant 2023	1,000	-	(1,000)	-	-
Gift Day 24	-	31,856	(2,677)	-	29,179
Growbaby fund	7,521	526	(3,749)	-	4,298
Lottery grant 2023	4,228	-	(4,228)	-	-
National Grid 2023	4,743	-	(4,743)	-	-
Other restricted gifts	-	600	(600)	-	-
Rodda's Donation	-	1,000	-	-	1,000
Total Restricted	17,492	33,982	(16,997)	-	34,477
Fund totals	62,823	193,577	(141,910)	-	114,490
	1 Jan 2023 £	Income £	Expenditure £	Transfers £	31 Dec 2023 £
Unrestricted					
General fund	53,506	102,793	(110,968)	-	45,331
Total Unrestricted	53,506	102,793	(110,968)	-	45,331
Restricted					
ASDA grant 2023	-	1,000	-	-	1,000
Growbaby fund	3,195	6,656	(2,330)	-	7,521
Lottery grant 2023	-	10,000	(5,772)	-	4,228
National Grid 2023	-	6,324	(1,581)	-	4,743
Winter Warmer	7,058	-	(7,058)	-	-
Total Restricted	10,253	23,980	(16,741)	-	17,492
Fund totals	63,759	126,773	(127,709)	-	62,823

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

Fund Descriptions

ASDA grant 2023	A Better Start Grant from Asda Foundation, for child safety equipment for clients who visit the Growbaby service
Gift Day 24	The Gift Day fundraised for 4 causes: 1) £10,000 to be spent on Youth work; providing additional funds to subsidise 1 day a week for Youth worker salary 2) £10,000 to be spent on Penryn moving costs; any costs arising from moving main service to Penryn university campus E.g. sound equipment 3) £5,000 to be spent on OCS development; for making changes and/or improvements to the Old Carpenter Shop 4) Money given over the target amounts set for the other donations are to be used as deemed appropriate by leadership team and trustees.
Growbaby fund	Growbaby is an initiative that aims to provide good quality, new or used, baby clothes and equipment (up to 5 years), completely free of charge, to anyone who is in need of it.
Lottery grant 2023	A National Lottery Community Fund Grant for the Growbaby administrator's salary, operating costs and equipment
National Grid 2023	A National Grid Community Matters Grant, for the Growbaby Warm Hub Co-ordinator salary, rent/ running costs of the building
Rodda's Donation	This gift was given to support the work of Growbaby, but not required during the year.
Winter Warmer	Responding to the cost of living crisis by providing 'warm packs' consisting of slow cookers, hoodie blankets, flasks and socks to help vulnerable households stay warm during the winter.

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	1,625	-	1,625
Current assets	80,605	34,477	115,082
Creditors less than 1-year	(2,217)	-	(2,217)
	<u>80,013</u>	<u>34,477</u>	<u>114,490</u>

Falmouth Vineyard Church

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Net Assets Between Funds cont.

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	1,417	-	1,417
Current assets	45,263	17,492	62,755
Creditors less than 1-year	(1,349)	-	(1,349)
	<u>45,331</u>	<u>17,492</u>	<u>62,823</u>

14 Related Party Transactions

During the year N Kite received employment remuneration and pension contributions of £9,720 (2023:£8,759). She received reimbursement for out of pocket expenses of £1,059 (2023:£678) for the day to day running of the church activities. N Kite is a close family member of D Kite, a trustee of the charity.

During the year R Gilbert was reimbursed out of pocket expenses of £324 (2023:£108) for leadership costs. R Gilbert is a close family member of N Gilbert, a trustee of the charity.

15 Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024
	£
No later than 1 year	2,500
Later than 1 year but less than 5 years	-
Greater than 5 years	-
	<u>2,500</u>

Accounts

Registered Charity no. 1175934

Falmouth Vineyard Church

Trustees Annual Report and Accounts

Year Ended 31st December 2023



Falmouth Vineyard Church

Year Ended 31st December 2023

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Falmouth Vineyard Church

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called "Falmouth Vineyard Church" and is registered with the Charity Commission for England and Wales as a charitable incorporated organisation (CIO). The charity was registered with the Charity Commission on the 27th of November 2017.

Registered Charity Number	1175934
Registered Office	8 Western Terrace Falmouth TR11 4WQ
Website	www.falmouthvineyard.org.uk
The Trustees	Alistair Lockwood Chair John Anderson Nathan Gilbert David Kite Helen Stevenson
Primary Bankers	The Co-operative Bank 8 St Nicholas Street Truro TR1 2RL
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

Falmouth Vineyard Church

Year Ended 31st December 2023

Trustee's Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities:

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) (effective 1 January 2019)

Objectives and Activities

To advance the Christian religion for the public benefit in accordance with the Statement of Faith in such parts of the United Kingdom and the world through

- The organisation and provision of Christian worship;
- The provision of such facilities and services as are appropriate for the church (charity) to enable it to fulfil its mission to the members of the church, visitors to the church and the local community and wider community;
- The provision of facilities for Christian training and service;
- The support and provision of Christian evangelism and outreach;
- The provision of assistance to the wider church in its ministries.

Public Benefit

Falmouth Vineyard Church (FVC) is committed to enabling as many people as possible to worship at our church and to become part of the parish community at FVC. Our services and worship put faith into practice through prayer, the reading and outworking of scripture in our daily lives, music, sacrament, service to the local community and social gatherings. When planning our activities for the year, the lead pastors, Nathan and Ruth Gilbert and FVC have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion.

In particular we try to enable ordinary people and the unchurched to develop a faith and live out their faith as part of our community through:

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus.
- Provision of pastoral care for people connected to the church.
- Missionary, community service and outreach work.

To facilitate this work various buildings are used including private homes and rented spaces; the Old Carpenter's Shop and Unit X (Sail Loft) on Islington Wharf.

Falmouth Vineyard Church

Year Ended 31st December 2023

Trustee's Annual Report

Structure, Governance and Management

The charity is legally structured as a Charitable Incorporated Organisation (CIO).

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Achievements and Performance During the Year

In 2023 Falmouth Vineyard Church continues to serve the congregation and the surrounding communities through worship, fellowship, teaching, prayer, giving and serving as an expression of the Christian faith of its congregation.

Sunday worship continues at its two premises on Islington Wharf. With numbers growing at the Sunday morning services, an additional evening service started in the autumn. The monthly worship meeting continues at Emmanuel Baptist Church and a new 'All In' family service also started, replacing the Café church meeting we had held previously. Morning meetings are still recorded and made available on YouTube for those unable to attend meetings in person.

Children's church continues to grow and is well supported by a large team of helpers. Students from the local university are also welcomed and supported, with many taking a full part in the life of the church. Our church members also provide teaching at their Christian Union meetings and pastoral care is provided to help them meet the challenges of faith and witness.

Payroll staffing is largely unchanged from the previous year, but volunteer leaders and helpers continue to change and adapt as needed in response to personal circumstances and developments within the various teams and ministries.

The mid-week small groups continue to provide fellowship, teaching and prayer support within the church with groups across Falmouth, Redruth and Truro.

The half dozen or so small groups have also been supplemented by other interest groups, offering an easy way to involve church and non-church people around a specific activity. These included a book group and other groups based around, kayaking and water sports, gardening, cycling and crafting. There were also specific teaching courses on the subjects of marriage and parenting.

Prayer continues to support all the work of the church, with a prayer room for private and group prayer at Islington Wharf. Regular prayer underpins the life of the church, with a specific meeting for the church youth, an early morning men's prayer meeting and churchwide emergency prayer alerts. Regular prayer, both personal and corporate, is regularly encouraged.

Falmouth Vineyard Church

Year Ended 31st December 2023

Trustee's Annual Report

2023 saw an increase in the number of church members invited to preach at the Sunday service in addition to a number of preachers coming from other churches. These included previous UK leaders of Vineyard Churches, a time of great encouragement for church members and church leaders alike.

Many church leaders and members attended various conferences and Christian gatherings throughout the year for worship and teaching. The young people went to a couple of weekend youth events, adults and families attended general conferences in Nottingham and Wadebridge and there were conferences too on worship and youth leadership.

Falmouth Vineyard church's remit also includes inviting people without a Christian faith to hear the good news of the gospel and to serve people outside the church community according to need, as an expression of God's love. Various events were held throughout the year with this in mind. An Easter service and a Christmas carol service were held with music and drama in a local venue to which many invites were sent out, with more attending than in previous years. A Christmas song and carol sing-along was also arranged at one of the local pubs. Again, a children's 'Light Party' was held as an alternative to Halloween which proved very popular to church children and their friends, and which included an unholy number of sweets and chocolates! A repeat of the previously held Alpha course, which introduces the teachings of Christianity to non and young believers, was held, this time in Redruth. The church also on several Sunday mornings went out to bless the local community in various ways, including a tree-planting session at a local school, litter picks, gardening and beach cleaning. Outside of these organised events, members are encouraged to develop in their giving, serving and witnessing, as part of each member's walk of faith with the Lord Jesus.

Giving overall to the church has been steadily increasing which has enabled the work of the church to continue to grow. We have also benefitted from several generous grants to support the work that the church does. The two main outreach ministries of the church, Growbaby for pre-school children and Squidlets, a children's playgroup, have been the recipients of these grants, as they have continued to grow. Growbaby, apart from their regular meeting on Tuesdays for stay-and-play and the clothing bank, now includes Growbaby Lite which meets alternate Fridays for parents with babes-in-arms, and Squidlets has now lifted the previous restriction on numbers attending their Thursday morning messy-play session.

Falmouth Vineyard church celebrated its 5th birthday back in February 2023 with so much to thank God for. Following the visit from the UK Vineyard leaders, the church has focused on the need to bring on new leaders to take the church forward in the coming years. In response, a leadership course has been initiated for current and potential leaders to help prepare for growth in the future. It is also hoped that we will be able to run another one-day a week discipleship course later in 2024 which will also help prepare us for further developments in the future.

Falmouth Vineyard Church

Year Ended 31st December 2023

Trustee's Annual Report

Reserves policy

All charitable organisations are recommended to have a reserves policy which considers immediate operational needs, has due regard for the composition of its asset base and earmarks funds which are necessary to carry out future plans. The Church has sought to keep unrestricted reserves of six months of normal running costs as this is now the period required to withdraw from its rental agreement for the hire of the Old Carpenter's Shop and to give a longer period for staff employed by FVC to find alternative employment should the church be required to stop operating.

The closing fund balance at the end of the year is higher than the desirable level of reserves of £30,000. The trustees will review the reserves policy and level of reserves carried forward if the Church decides to employ more people in the future.

Financial Review

All assets of Falmouth Vineyard Church are used for the direct charitable purpose of the Church. The trustees consider that the financial position at the Balance Sheet date is satisfactory and that the Church can meet all foreseeable future obligations.

At the year's end the charity had the following closing fund balances:

	2023	2022
	£	£
Unrestricted Funds	45,331	53,506
Restricted Funds	17,492	10,253
	<u>62,823</u>	<u>63,759</u>

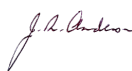
Going Concern

The trustees have assessed the charity's ability to continue its activities on a going concern basis and deem that there are no material uncertainties about the organisations ability to continue operating.

Approved by the Trustees of Falmouth Vineyard Church

Name of Trustee: John Anderson

Signed on Behalf of the Trustees:



Date of Approval:

18/10/2024

Falmouth Vineyard Church

Year Ended 31st December 2023

Independent Examiners Report

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

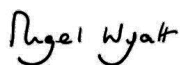
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 18/10/2024

Falmouth Vineyard Church

Year Ended 31st December 2023

Statement of Financial Activities

		2023		2022	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total funds £
Income					
Donations and legacies		100,079	23,980	124,059	114,230
Charitable activities		2,309	-	2,309	260
Other income		405	-	405	137
Total Income	2	<u>102,793</u>	<u>23,980</u>	<u>126,773</u>	<u>114,627</u>
Expenditure					
Expenditure on charitable activities	3	108,633	16,741	125,374	126,979
Governance costs	4	2,335	-	2,335	3,430
Total Expenditure		<u>110,968</u>	<u>16,741</u>	<u>127,709</u>	<u>130,409</u>
Net income / (expenditure)		<u>(8,175)</u>	<u>7,239</u>	<u>(936)</u>	<u>(15,782)</u>
Net Income and Net Movement in Funds					
Total funds brought forward	12	53,506	10,253	63,759	79,541
Transfers	12	-	-	-	-
Total Funds Carried Forward	12	<u>45,331</u>	<u>17,492</u>	<u>62,823</u>	<u>63,759</u>

All income and expenditure derive from continuing activities.

Falmouth Vineyard Church

Year Ended 31st December 2023

Statement of Financial Position

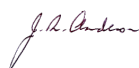
	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	9	1,417	2,328
Current Assets			
Debtors	10	11,381	6,058
Cash at bank and in hand		51,374	63,558
		<u>62,755</u>	<u>69,616</u>
Creditors: amounts falling due within one year	11	<u>1,349</u>	<u>8,185</u>
Net Current Assets		<u>61,406</u>	<u>61,431</u>
Total Assets Less Current Liabilities		<u>62,823</u>	<u>63,759</u>
Net assets	13	<u>62,823</u>	<u>63,759</u>
Funds of the charity			
Restricted funds		17,492	10,253
Unrestricted funds	12	<u>45,331</u>	<u>53,506</u>
Total Charity Funds		<u>62,823</u>	<u>63,759</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: John Anderson

Signed on Behalf of the Trustees:



Date of Approval:

18/10/2024

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustee's annual report.
- Investment Income is included in the accounts when receivable.

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over the estimated useful life of the asset.

Equipment

4 years straight-line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Donations	83,995	1,656	85,651
Gift aid	16,084	-	16,084
Grants	-	22,324	22,324
	<u>100,079</u>	<u>23,980</u>	<u>124,059</u>
Charitable Activities			
Church events	2,309	-	2,309
	<u>2,309</u>	<u>-</u>	<u>2,309</u>
Other Income			
Amazon smile	25	-	25
Other	380	-	380
	<u>405</u>	<u>-</u>	<u>405</u>
Total Income	<u>102,793</u>	<u>23,980</u>	<u>126,773</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
Donations	82,909	5,000	87,909
Gift aid	16,321	-	16,321
Grants	-	10,000	10,000
	<u>99,230</u>	<u>15,000</u>	<u>114,230</u>
Charitable Activities			
Church events	140	120	260
	<u>140</u>	<u>120</u>	<u>260</u>
Other Income			
Amazon smile	12	-	12
Other	125	-	125
	<u>137</u>	<u>-</u>	<u>137</u>
Total Income	<u>99,507</u>	<u>15,120</u>	<u>114,627</u>

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	2,729	504	3,233
Building	18,488	-	18,488
Communication	610	-	610
Depreciation	911	-	911
Expenses	-	-	-
Events and activities	2,636	-	2,636
Giving	5,461	-	5,461
Giving - equipment	-	6,387	6,387
Leadership	2,559	-	2,559
Ministry costs	6,080	5,745	11,825
Staffing	67,463	4,105	71,568
Sundays	1,696	-	1,696
	<u>108,633</u>	<u>16,741</u>	<u>125,374</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	3,964	-	3,964
Building	25,093	-	25,093
Communication	520	20	540
Depreciation and loss on disposal	-	749	749
Expenses	953	99	1,052
Events and activities	-	-	-
Giving	10,061	1,292	11,353
Giving - equipment	-	-	-
Leadership	2,069	-	2,069
Ministry costs	7,619	1,874	9,493
Staffing	64,275	1,704	65,979
Sundays	6,687	-	6,687
	<u>121,241</u>	<u>5,738</u>	<u>126,979</u>

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

4 Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Insurance costs	244	-	244
Legal & professional fees	2,091	-	2,091
	<u>2,335</u>	<u>-</u>	<u>2,335</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Insurance costs	244	-	244
Legal & professional fees	1,686	1,500	3,186
	<u>1,930</u>	<u>1,500</u>	<u>3,430</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

6 Independent Examination Fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	660	639

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

7 Staff Costs

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

	2023	2022
	£	£
Wages and salaries	69,356	61,666
Social security costs	-	-
Employer contributions to pension plans	2,077	2,420
	<u>71,433</u>	<u>64,086</u>
Self-employed service costs	135	156
Total staff costs	<u>71,568</u>	<u>64,242</u>

The average headcount of employees during the year was as follows:

	2023	2022
Average headcount	5	4

Number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Pastors and Trustees.

The total employee benefits received by key management were as follows:

	2023	2022
N Gilbert, Pastor and Trustee	28,512	23,845
	<u>28,512</u>	<u>23,845</u>

8 Trustee Remuneration and Expenses

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

The trustees did not receive any remuneration for their service as trustees. The charity did however employ one trustee, N Gilbert who received total remuneration costs of £28,512 (2022: £23,845) as the church pastor.

During the year two trustees incurred out-of-pocket expenses totalling £5,489 (2022: £4,091) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include the purchase of equipment, conference fees, Sunday meeting expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees during the year was £19,224 (2022:£16,384).

9 Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 January 2023	4,619	4,619
Additions	-	-
Disposals	(399)	(399)
At 31 December 2023	4,220	4,220
Depreciation		
At 1 January 2023	2,291	2,291
Charge for the year	911	911
Disposals	(399)	(399)
At 31 December 2023	2,803	2,803
Carrying amount		
At 31 December 2023	1,417	1,417
At 31 December 2022	2,328	2,328

10 Debtors

	2023 £	2022 £
Accrued income	6,231	1,033
Other debtors	5,150	5,025
	11,381	6,058

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Tax and social security	-	7,546
Accruals	1,349	639
	<u>1,349</u>	<u>8,185</u>

12 Analysis of Charitable Funds

	1 Jan 2023 £	Income £	Expenditure £	Transfers £	31 Dec 2023 £
Unrestricted					
General fund	53,506	102,793	(110,968)	-	45,331
Total Unrestricted	53,506	102,793	(110,968)	-	45,331
Restricted					
ASDA grant 2023	-	1,000	-	-	1,000
Growbaby fund	3,195	6,656	(2,330)	-	7,521
Lottery grant 2023	-	10,000	(5,772)	-	4,228
National Grid 2023	-	6,324	(1,581)	-	4,743
Winter Warmer	7,058	-	(7,058)	-	-
Total Restricted	10,253	23,980	(16,741)	-	17,492
Fund totals	63,759	126,773	(127,709)	-	62,823
	1 Jan 2022 £	Income £	Expenditure £	Transfers £	31 Dec 2022 £
Unrestricted					
General fund	79,541	99,507	(123,920)	(1,622)	53,506
Total Unrestricted	79,541	99,507	(123,920)	(1,622)	53,506
Restricted					
Growbaby fund	-	5,120	(3,547)	1,622	3,195
Winter Warmer	-	10,000	(2,942)	-	7,058
Total Restricted	-	15,120	(6,489)	1,622	10,253
Fund totals	79,541	114,627	(130,409)	-	63,759

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

Fund Descriptions

ASDA grant 2023	A Better Start Grant from Asda Foundation, for child safety equipment for clients who visit the Growbaby service
Growbaby fund	Growbaby is an initiative that aims to provide good quality, new or used, baby clothes and equipment (up to 5 years), completely free of charge, to anyone who is in need of it.
Lottery grant 2023	A National Lottery Community Fund Grant for the Growbaby administrator's salary, operating costs and equipment
National Grid 2023	A National Grid Community Matters Grant, for the Growbaby Warm Hub Co-ordinator salary, rent/ running costs of the building
Winter Warmer	Responding to the cost of living crisis by providing 'warm packs' consisting of slow cookers, hoodie blankets, flasks and socks to help vulnerable households stay warm during the winter.

Fund transfers

Growbaby fund	Transfer of a fixed asset purchased in the prior year through the fund to be held in the general fund. The fixed asset was returned and funds returned to the Growbaby restricted fund.
---------------	---

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	1,417	-	1,417
Current assets	62,755	-	62,755
Creditors less than 1-year	(1,349)	-	(1,349)
	<u>62,823</u>	<u>-</u>	<u>62,823</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	2,328	-	2,328
Current assets	69,616	-	69,616
Creditors less than 1-year	(8,185)	-	(8,185)
	<u>63,759</u>	<u>-</u>	<u>63,759</u>

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

14 Related Party Transactions

During the year N Kite received employment remuneration of £8,759 (2022: £8,062) and reimbursed out-of-pocket expenses of £678 (2022: £1,971) N Kite is a close family member of D Kite, a trustee of the charity.

During the year R Gilbert was reimbursed out-of-pocket expenses of £108 (2021: £339). R Gilbert is a close family member of N Gilbert, a trustee of the charity.

15 Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023
	£
No later than 1 year	10,000
Later than 1 year but less than 5 years	2,500
Greater than 5 years	-
	12,500

16 Prior Year Adjustment

After the accountant reviewed of the signed accounts a misallocation of expenditure was noted and a change on the analysis of the charitable funds was required. The changes to the accounts for the year 31st December 2022 are as follows:

Depreciation costs were misallocated to the Winter Warmer fund (£749)
Winter Warmer staff costs were misallocated to the Growbaby fund (£1,704)

Original:

	1 Jan 2022	Income	Expenditure	Transfers	31 Dec 2022
	£	£	£	£	£
Unrestricted					
General fund	79,541	99,507	(123,171)	(1,622)	54,255
Total Unrestricted	79,541	99,507	(123,171)	(1,622)	54,255
Restricted					
Growbaby fund	-	5,120	(5,251)	1,622	1,491
Winter Warmer	-	10,000	(1,987)	-	8,013
Total Restricted	-	15,120	(7,238)	1,622	9,504
Fund totals	79,541	114,627	(130,409)	-	63,759

Falmouth Vineyard Church

Year Ended 31st December 2023

Notes to the Financial Statements

Prior Year Adjustment cont.

Restated:

	1 Jan 2022	Income	Expenditure	Transfers	31 Dec 2022
	£	£	£	£	£
Unrestricted					
General fund	79,541	99,507	(123,920)	(1,622)	53,506
Total Unrestricted	79,541	99,507	(123,920)	(1,622)	53,506
Restricted					
Growbaby fund	-	5,120	(3,547)	1,622	3,195
Winter Warmer	-	10,000	(2,942)	-	7,058
Total Restricted	-	15,120	(6,489)	1,622	10,253
Fund Totals	79,541	114,627	(130,409)	-	63,759

Accounts

Registered Charity no. 1175934

Falmouth Vineyard Church

Trustees Annual Report and Accounts

Year Ended 31st December 2022



Falmouth Vineyard Church

Year Ended 31st December 2022

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Falmouth Vineyard Church

Year Ended 31st December 2022

Legal and Administrative Information

Reference

The Charity is called "Falmouth Vineyard Church" and is registered with the Charity Commission for England and Wales as a charitable incorporated organisation (CIO). The charity was registered with the Charity Commission on 27th November 2017.

Registered Charity Number 1175934

Registered Office 8 Western Terrace
Falmouth
TR11 4WQ

Website www.falmouthvineyard.org.uk

The Trustees John Anderson (Chair)
Nathan Gilbert
David Kite
Helen Stevenson *appointed in May 2022*
Alistair Lockwood *appointed in May 2022*

Primary Bankers The Co-operative Bank
8 St Nicholas Street
Truro
TR1 2RL

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Falmouth Vineyard Church

Year Ended 31st December 2022

Trustees Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019)

Objectives and Activities

To advance the Christian religion for the public benefit in accordance with the Statement of Faith in such parts of the United Kingdom and the world through:

- The organisation and provision of Christian worship;
- The provision of such facilities and services as are appropriate for the church (charity) to enable it to fulfil its mission to the members of the church, visitors to the church and the local community and wider community;
- The provision of facilities for Christian training and service;
- The support and provision of Christian evangelism and outreach;
- The provision of assistance to the wider church in its ministries

Public Benefit

Falmouth Vineyard Church (FVC) is committed to enabling as many people as possible to worship at our church and to become part of a Christian community at FVC. Our services and worship put faith into practice through prayer, the reading and outworking of scripture in our daily lives, music, sacrament, service to the local community and social gathering. When planning our activities for the year, the lead pastors, Nathan and Ruth Gilbert and FVC have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advancement of religion, in particular we try to enable ordinary people and the unchurched to develop a faith and live out their faith as part of our community through:

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus.
- Provision of pastoral care for people connected to the church.
- Missionary, community service and outreach work.

To facilitate this work various buildings are used including private homes and rented spaces – the Old Carpenter's Shop and Unit X (Sail Loft) on Islington Wharf. Intermittent use of on-line services such as Zoom still take place where this proves convenient.

Falmouth Vineyard Church

Year Ended 31st December 2022

Trustees Annual Report

Structure, Governance and Management

The charity is legally structured as a Charitable Incorporated Organisation (CIO). Trustees are appointed for a term of three years by resolution passed at a properly convened meeting of the charity trustees. The charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Achievements and Performance during the year

Falmouth Vineyard CIO performs the function of a Christian church. In 2022 the expression of our Christian faith continued, as in previous years, through worship, fellowship, preaching and teaching on the Christian faith and in prayer. We again organised and encouraged the practise of our faith through acts of service and giving to the poor and the wider local community and through the giving of gifts to support other charities and individuals.

After the disruption during the Covid-19 pandemic of 2020 and 2021, Sunday worship in 2022 returned to regularly meeting in person at The Old Carpenter Shop on Islington Wharf. With numbers growing Sunday services followed a new pattern from the September of normal meetings weeks 1, 3 & 4, café church week 2, with praise and worship in the evening at Emmanuel Baptist Church and a community event on the occasional 5th Sunday. Live streaming continued up to the summer to accommodate people at high risk or who needed more time to rebuild their confidence in meeting together in person. Live streaming was then stopped after the summer break although meetings were still recorded and made available on YouTube.

Although The Old Carpenter Shop continued to meet our needs for Sunday worship, there was still a need for a space for children's church. We had been hiring a venue across Penryn and taking the older children to do outdoor activities whenever possible, but this was difficult during the winter months and the need for another venue on Islington Wharf was clearly becoming a priority. Although this was deemed unlikely as demand for such properties was high, following a call to the church for prayer on the issue, another unit did become available and in April 2022 we were given a 3-year lease for Unit X (renamed by us as the Sail Loft to reflect its original purpose when built) which is also on Islington Wharf. Much work was needed to make it usable for our purposes but on completion the unit now provides a large and small meeting space with an office area, a couple of smaller rooms and a kitchen.

With the increased staff appointed in 2021, pastoral care is increasingly shared between the pastor and two assistant pastors. In September 2022, to help support the work of the pastors and children's worker, a part-time administrator was also appointed. In November 2022 another part-time staff member was appointed for 12 hours a week to continue the work of supporting the Growbaby project. Previously this had been done on a purely voluntary basis, but was thought by the leaders and the trustees as being justified of paid staffing because of the time and effort involved in managing the work, post Covid, and because it a central role in the overall outreach and care work of the church.

Falmouth Vineyard Church

Year Ended 31st December 2022

Trustees Annual Report

The mid-week small groups have continued with leaders and venues changing from time to time to meet the needs of the church. These moved back to primarily 'in person' gatherings, although Zoom is still used where this is more advantageous. They continue in their purpose to maintain fellowship and provide teaching and prayer support for church members. The number of small groups remained around six throughout much of the year, but since September 2022, new groups have also started based around specific activities or thematic teaching – a marriage course for seven weeks and a book group which meets monthly. The student based small group was suspended as the group's leaders were blessed with the arrival of a new baby, but those students who attended previously were encouraged to integrate into one of the other groups instead.

Prayer has been supported and maintained within the church, continuing as in previous years with a regular invitation being given at Sunday services for those that would like the prayer support of other church members. A WhatsApp prayer support group also responds to specific, urgent issues as and when they arise. Part of the small groups' remit is to pray for people or issues raised by members and some groups made prayer a topic for study using outside resources, such as '24/7 Prayer', an international, interdenominational movement of prayer, mission and justice. The church also ran its own 24/7 prayer event, held an Easter time prayer walk and several on-line prayer meetings. Personal, devotional, daily prayer continues to be taught and encouraged for all members.

Christian teaching has continued as part of the Sunday service for the adult congregation and for the children in junior church. Most teaching was done by the pastor or one of the assistant pastors, but the church also benefitted from several outside speakers, strengthening links with other churches and benefitting the local church from their knowledge and experience. The children's church continued to grow, divided into the three groups which were established in 2021. Since April 2022 they now meet in the new Sail Loft building.

Again, to keep a broad spectrum of teaching, not solely based on ministries from within the local congregation, church members were encouraged to attend other Vineyard and cross-denominational gatherings including the annual 'Vineyard church leaders' gathering' (which despite its title, is open to all), 'Dreaming the Impossible' young people's conference, 'Cause to Live' for conference for 20 somethings and 'CreationFest' family Christian weekend. The church ran again an on-line Alpha course on the basics of Christianity for new and young Christians and those seeking to learn more about the Christian faith.

Events were run to which members of other congregations around the area were actively invited to participate, the previously mentioned monthly praise and worship Sundays and a worship event held at Gwennap pit, the site of many preaching events held by John Wesley during the 18th century. However, the main focus of our work outside of Sunday services and mid-week small groups remained reaching out to the surrounding community in providing help, friendship and presenting the gospel. These included in 2022 an Easter and Christmas event at the Food Barn near Flushing, giving out daffodils on the streets, litter picking, a beach baptism, community walk with hot chocolate, coffee in the park, town & beach cleans, gardening at a local rest home, plant bulb give away, a Hallowe'en alternative 'Light party', wreath making at Christmas and an art exhibition. Outside of these organised events, members are encouraged to develop in their giving, serving and witnessing, as part of each member's walk of faith with the Lord Jesus. At Christmas as well as the

Falmouth Vineyard Church

Year Ended 31st December 2022

Trustees Annual Report

Christmas event at the Food Barn we had our traditional Beer & Carols event at a local pub and a Christingle service.

Giving, individual and corporate is another element of church life and therefore we continued to give financially to the national Vineyard church movement for their continued support and advice. A gift and a loan have also been made to a local Vineyard Church based in Cardiff. Compassion gifts were given to several church families in need or as a blessing and to groups including churches in Ukraine, a Vineyard leadership school and another church congregation.

Our two main outreach ministries to non-church families, Growbaby for families with pre-school children and Squidlets, a children's playgroup, continue and both are at full capacity with waiting lists to join. A further grant from a local firm continues to help provide for the needs of Growbaby for anything required above those items being regularly donated. In the autumn of 2022 in response to the cost-of-living crisis, grants were made available to provide help in the form of clothing or equipment that would help needy people and families through the winter. A bid for grant money was made and an award of £10,000 was made to the church. A small team of volunteers then bought and began distributing items, identified via a questionnaire sent to our Growbaby contacts, to the various contacts that the church has built up through its work with vulnerable groups. This is set to continue into the first two or three months of 2023.

With the increase in church numbers, the strengthening of the pastoral team and expansion of the church in its ministries both within and outside the church congregation, demands upon finances are greater than in previous years. Careful and strategic handling of the church finances will be increasingly important as the church celebrates its 5th birthday in early 2023 and looks forward with faith to the next 5 years.

Reserves Policy

All charitable organisations are recommended to have a reserves policy which considers immediate operational needs, has due regard for the composition of its asset base and earmarks funds which are necessary to carry out future plans. The Church has sought to keep unrestricted reserves of six months of normal running costs as this is now the period required to withdraw from its rental agreement for the hire of the Old Carpenter's Shop and to give a longer period for staff employed by FVC to find alternative employment should the church be required to stop operating.

The closing fund balance at the end of the year are £54,255. This closing balance is higher than the desirable level of reserves of £30,000. The trustees will look to review the reserves policy and level of reserves carried forward if the Church decide to employ most people moving forward.

Falmouth Vineyard Church

Year Ended 31st December 2022

Trustees Annual Report

Financial Review

All assets of Falmouth Vineyard Church are used for the direct charitable purpose of the Church. The trustees consider that the financial position at the Balance Sheet date is satisfactory, although more challenging than in previous years, and that the Church can meet all foreseeable future obligations.

At the year end the charity had the following closing fund balances.

	2022	2021
	£	£
Unrestricted Funds	54,255	79,541

Going Concern

The trustees have assessed the charity's ability to continue its activities on a going concern basis and deem that there are no material uncertainties about the organisations ability to continue operating for the next 12 months. The Trustees endeavour to keep a close eye on the cash flow of the church in order to ensure its sustainability.

Approved by the Trustees of Falmouth Vineyard Church

Name of Trustee:

John Anderson

Signed on behalf of the trustees:

J.R. Anderson

Date of approval:

19/10/2023

Falmouth Vineyard Church

Year Ended 31st December 2022

Independent Examiners Report

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

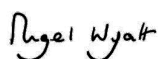
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 19/10/2023

Falmouth Vineyard Church

Year Ended 31st December 2022

Statement of Financial Activities

		2022		2021	
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
Income					
Donations and legacies		99,230	15,000	114,230	94,497
Charitable activities		140	120	260	90
Other income		137	-	137	22
Total Income	2	<u>99,507</u>	<u>15,120</u>	<u>114,627</u>	<u>94,608</u>
Expenditure					
Expenditure on charitable activities	3	121,241	5,738	126,979	70,369
Governance costs	4	1,930	1,500	3,430	1,755
Total Expenditure		<u>123,171</u>	<u>7,238</u>	<u>130,409</u>	<u>72,125</u>
Net income / (expenditure)		<u>(23,664)</u>	<u>7,882</u>	<u>(15,782)</u>	<u>22,484</u>
Net Income and Net Movement in Funds					
Total funds brought forward	12	79,541	-	79,541	57,057
Transfers	12	(1,622)	1,622	-	-
Total Funds Carried Forward	12	<u>54,255</u>	<u>9,504</u>	<u>63,759</u>	<u>79,541</u>

All income and expenditure derive from continuing activities.

Falmouth Vineyard Church

Year Ended 31st December 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	9	2,328	1,865
Current Assets			
Debtors	10	6,058	1,000
Cash at bank and in hand		63,558	79,116
		<u>69,616</u>	<u>80,116</u>
Creditors: amounts falling due within one year	11	<u>8,185</u>	<u>2,441</u>
Net Current Assets		<u>61,431</u>	<u>77,675</u>
Total Assets Less Current Liabilities		<u>63,759</u>	<u>79,541</u>
Net assets	13	<u>63,759</u>	<u>79,541</u>
Funds of the charity			
Restricted funds		9,504	-
Unrestricted funds	12	<u>54,255</u>	<u>79,541</u>
Total Charity Funds		<u>63,759</u>	<u>79,541</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: John Anderson

Signed on behalf of the Trustees:

J.R. Anderson

Date of Approval:

19/10/2023

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment

4 years straight line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and legacies			
Donations	82,909	5,000	87,909
Gift aid	16,321	-	16,321
Grants	-	10,000	10,000
	<u>99,230</u>	<u>15,000</u>	<u>114,230</u>
Charitable activities			
Church events	140	120	260
	<u>140</u>	<u>120</u>	<u>260</u>
Other income			
Amazon smile	12	-	12
Other	125	-	125
	<u>137</u>	<u>-</u>	<u>137</u>
Total income	<u>99,507</u>	<u>15,120</u>	<u>114,627</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and legacies			
Donations	79,498	2,650	82,148
Gift aid	12,349	-	12,349
Grants	-	-	-
	<u>91,847</u>	<u>2,650</u>	<u>94,497</u>
Charitable activities			
Church events	90	-	90
	<u>90</u>	<u>-</u>	<u>90</u>
Other income			
Amazon smile	22	-	22
Other	-	-	-
	<u>22</u>	<u>-</u>	<u>22</u>
Total income	<u>91,958</u>	<u>2,650</u>	<u>94,608</u>

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	3,964	-	3,964
Building	25,093	-	25,093
Communication	520	20	540
Depreciation and loss on disposal	-	749	749
Expenses	953	99	1,052
Giving	10,061	1,292	11,353
Leadership	2,069	-	2,069
Ministries	7,619	1,874	9,493
Staffing	64,275	1,704	65,979
Sundays	6,687	-	6,687
	<u>121,241</u>	<u>5,738</u>	<u>126,979</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Administration	2,049	-	2,049
Building	7,973	-	7,973
Communication	438	-	438
Depreciation and loss on disposal	852	-	852
Expenses	425	1,139	1,564
Giving	6,320	63	6,383
Leadership	1,282	-	1,282
Ministries	6,954	39	6,993
Staffing	39,109	-	39,109
Sundays	3,726	-	3,726
	<u>69,128</u>	<u>1,241</u>	<u>70,369</u>

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

4 Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Insurance costs	244	-	244
Legal & professional fees	1,686	1,500	3,186
	<u>1,930</u>	<u>1,500</u>	<u>3,430</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Insurance costs	207	-	207
Legal & professional fees	1,548	-	1,548
	<u>1,755</u>	<u>-</u>	<u>1,755</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

6 Independent Examination Fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	639	567

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

7 Staff Costs

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

	2022	2021
	£	£
Wages and salaries	61,666	34,408
Social security costs	-	-
Employer contributions to pension plans	2,420	980
	<u>64,086</u>	<u>35,388</u>
Self employed service costs	156	3,721
Total staff costs	<u>64,242</u>	<u>39,109</u>

The average head count of employees during the year was as follows:

	2022	2021
Average head count	4	4

Number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2022	2021
More than £60,000	0	0

Key Management Personal

The charity considers its key management personnel to be the Trustees.

8 Trustee Remuneration and Expenses

The trustees did not receive any remuneration for their service as trustees. The charity did however employ one trustee, Nathan Gilbert whom received total remuneration costs of £30,942 (2021: £25,735) for the administration of the charity.

During the year two trustee incurred out of pocket expenses totalling £4,091 (2021: £1,070) which were all incurred for the day to day running of the charity's activities. The types of expenditure include purchase of equipment, conference fees, Sunday meeting expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £16,384 (2021:£11,643).

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

9 Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 January 2022	3,407	3,407
Additions	2,834	2,834
Disposals	(1,622)	(1,622)
At 31 December 2022	4,619	4,619
Depreciation		
At 1 January 2022	1,542	1,542
Disposals	(406)	(406)
Charge for the year	1,155	1,155
At 31 December 2022	2,291	2,291
Carrying amount		
At 31 December 2022	2,328	2,328
At 31 December 2021	1,865	1,865

10 Debtors

	2022 £	2021 £
Accrued income	1,033	1,000
Other debtors	5,025	-
	<u>6,058</u>	<u>1,000</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Tax and social security	7,546	1,818
Accruals	639	623
	<u>8,185</u>	<u>2,441</u>

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds

	1 Jan 2022 £	Income £	Expenditure £	Transfers £	31 Dec 2022 £
Unrestricted					
General fund	79,541	99,507	(123,171)	(1,622)	54,255
Total	79,541	99,507	(123,171)	(1,622)	54,255
Restricted					
Growbaby fund	-	5,120	(5,251)	1,622	1,491
Winter Warmer	-	10,000	(1,987)	-	8,013
Total	-	15,120	(7,238)	1,622	9,504
Fund totals	79,541	114,627	(130,409)	-	63,759

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2021 £
Unrestricted					
General fund	57,057	91,958	(70,884)	1,409	79,541
Total	40,317	57,522	(40,781)	-	79,541
Restricted					
Growbaby fund	-	2,650	(1,241)	(1,409)	-
Total	-	2,650	(1,241)	(1,409)	-
Fund totals	57,057	94,608	(72,125)	-	79,541

Fund description

Growbaby fund

Growbaby is an initiative that aims to provide good quality, new or used, baby clothes and equipment (up to 5 years), completely free of charge, to anyone who is in need of it.

Winter Warmer

Responding to the cost of living crisis by providing 'warm packs' consisting of slow cookers, hoodie blankets, flasks and socks to help vulnerable households stay warm during the winter.

Fund transfers

Growbaby fund

Transfer of a fixed asset purchased in the prior year through the fund to be held in the general fund. The fixed asset was returned and funds returned to the Growbaby restricted fund.

Falmouth Vineyard Church

Year Ended 31st December 2022

Notes to the Financial Statements

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	2,328	-	2,328
Current assets	69,616	-	69,616
Creditors less than 1 year	(8,185)	-	(8,185)
	<u>63,759</u>	<u>-</u>	<u>63,759</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed assets	1,865	-	1,865
Current assets	80,116	-	80,116
Creditors less than 1 year	(2,441)	-	(2,441)
	<u>79,541</u>	<u>-</u>	<u>79,541</u>

14 Related Party Transactions

During the year N Kite received employment remuneration of £7,539 (2021:£1,920) and reimbursed out of pocket expenses of £1,971 (2021:£416) N Kite is a close family member of D Kite, a trustee of the charity.

During the year R Gilbert was reimbursed out of pocket expenses of £339 (2021:£276). R Gilbert is a close family member of N Gilbert, a trustee of the charity.

15 Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022
	£
No later than 1 year	14,750
Later than 1 year but less than 5 years	12,500
Greater than 5 years	-
	<u>27,250</u>

Accounts

Registered Charity no. 1175934

Falmouth Vineyard Church

Trustees Annual Report and Accounts

Year Ended 31st December 2021



Falmouth Vineyard Church

Year Ended 31st December 2021

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Falmouth Vineyard Church

Year Ended 31st December 2021

Legal and Administrative Information

Reference

The Charity is called "Falmouth Vineyard Church" and is registered with the Charity Commission for England and Wales as a charitable incorporated organisation (CIO). The charity was registered with the Charity Commission on 27th November 2017.

Registered Charity Number 1175934

Registered Office 8 Western Terrace
Falmouth
TR11 4WQ

Website www.falmouthvineyard.org.uk

The Trustees John Anderson (Chair)
Nathan Gilbert
David Kite
Chloe Wyllie *Resigned 4th October 2021*

Primary Bankers The Co-operative Bank
8 St Nicholas Street
Truro
TR1 2RL

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Falmouth Vineyard Church

Year Ended 31st December 2021

Trustee's Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities:

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) (effective 1 January 2019).

Objectives and Activities

To advance the Christian religion for the public benefit in accordance with the Statement of Faith in such parts of the United Kingdom and the world through:

- The organisation and provision of Christian worship;
- The provision of such facilities and services as are appropriate for the church (charity) to enable it to fulfil its mission to the members of the church, visitors to the church and the local community and wider community;
- The provision of facilities for Christian training and service;
- The support and provision of Christian evangelism and outreach;
- The provision of assistance to the wider church in its ministries.

Public Benefit

Falmouth Vineyard Church (FVC) is committed to enabling as many people as possible to worship at our church and to become part of the parish community at FVC. Our services and worship, (a significant portion of which has been done on-line via Zoom and YouTube because of the continuing, though fluctuating, restrictions brought on by the Covid-19 pandemic), put faith into practice through prayer, scripture, music, sacrament, service to the local community and social gathering, both on-line and in person. When planning our activities for the year, the lead pastors, Nathan and Ruth Gilbert and FVC have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advancement of religion, in particular we try to enable ordinary people and the unchurched to develop a faith and live out their faith as part of our community through:

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus.
- Provision of pastoral care for people connected to the church.
- Missionary, community service and outreach work.

To facilitate this work various buildings are used including private homes and rented spaces – the Old Carpenter's Shop on Islington Wharf and the Embrace dance studio in Penryn, plus intermittent use of on-line services such as Zoom.

Falmouth Vineyard Church

Year Ended 31st December 2021

Trustee's Annual Report

Structure, Governance and Management

The charity is legally structured as a Charitable Incorporated Organisation (CIO).

Trustee's are appointed for a term of three years by resolution passed at a properly convened meeting of the charity trustees. The charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Achievements and performance during the year

Falmouth Vineyard CIO performs the function of a Christian church. In 2021 the expression of our Christian faith continued through worship, fellowship, preaching and teaching on Christian faith and prayer. We also organised and encouraged the practise of our faith through acts of service and giving to the poor and the wider local community and through the giving of gifts to support other charities and individuals.

Sunday worship continued for the first part of 2021 via on-line services because of Covid-19 restrictions and to protect church members. Initially produced on YouTube the services became Live-stream events until meeting together in person was permitted. Live-streaming continued as an integrated part of the in-person service so that those people who were most vulnerable could remain as part of the meeting even though they couldn't attend in person.

In early 2021 FVC came to an agreement to share the rental of new premises with another church at a venue in Penryn, just outside Falmouth. This provided more space for Sunday meetings, an office, kitchen facilities and suitable accommodation for the church's ministry to young families, Growbaby. The two churches remained as separate entities, but though sharing, this arrangement has worked very successfully throughout the year and has helped keep down costs. As restrictions lifted during the year and the church met again in person, we returned to our previous arrangements for Sunday mornings, with the first Sunday in the month designated a community or social morning. These social events are arranged to give church members opportunities to invite friends and neighbours in a less threatening or 'churchy' environment. The remaining Sundays focused on worship, teaching, prayer and communion.

Pastoral care has continued primarily through attendance at the mid-week small groups, consisting of six to a dozen people. Again, initially using Zoom, these began later in the year meeting in person, where groups decided this was preferable, to maintain fellowship and provide teaching and prayer support for church members. The number of small groups has remained around six throughout the year, but movement of members between groups has been encouraged as needed and group leaders changed to encourage the development of new leaders. In September a specific students mid-week group was started to accommodate the increasing number of students from the local university who were attending the church. As in previous years we had a student meal to introduce new students starting in October to the church, but because of restrictions again this became an on-line meal - students booking themselves in via the church website being sent a meal voucher to facilitate a shared virtual meal, over Zoom, with other students.

Falmouth Vineyard Church

Year Ended 31st December 2021

Trustee's Annual Report

Prayer underpins the life of any church and therefore FVC continues to have early morning prayer meetings online. Additionally prayer is woven throughout the life of the church, with a focus both in the Sunday service where the invitation for those desiring prayer is regularly made, but also through a WhatsApp prayer support group which can respond to specific issues arising and in the Small group meetings where again personal or wider issues touching individuals can be prayed through.

Personal, devotional, daily prayer continues to be encouraged for all members in response to the appeals made throughout scripture and church teaching. Again, the church engaged in a 24-hour prayer vigil, with different church members or families agreeing to pray for an hour on a variety of national and international issues over the 24-hour period.

Christian teaching has taken place throughout the year as part of the Sunday service for the adult congregation and for the children in junior church. The family teaching packs which were sent out to families with children in late 2020, continued for the early part of the year but again with the lifting of restrictions and the return to Sunday services in person, children's church has grown and developed so that they now meet in one of three groups, each having a level of teaching, worship or activities which are specific to their age group. There is also an additional creche facility available for babies. For the adults, Small groups play a role in teaching with meetings frequently based around the study of scripture, or on books or videos looking at scriptural teaching on a wide variety of topics and issues. But the main teaching comes on Sundays based on Old and New Testament scripture. We have also benefitted from several visiting speakers throughout the year, who have been able to supplement our own local ministries. The annual national Vineyard church leaders' convention took place again in Nottingham but this time online, thereby making itself available to any who wished to attend the teaching seminars remotely but who wouldn't have been able to attend in person in previous years. The church also repeated its on-line Alpha course during the spring, covering over a couple of months the basics of Christianity for new and young Christians and those seeking to learn more about the Christian faith. Several people attended and the online nature of the course enabled attendance from outside the local area.

Throughout the year, the church, when not meeting for a traditional Sunday service, was involved in a number of other events of a social, outreach, witness, and community service nature. These included an Easter sunrise meeting on a local beach, a beach baptism, Sunday coffee mornings and morning brunches, local walks, Boules & Barbeque, Cheese and Wine evening, a community venue cleaning session and some community garden tidying. At Christmas we also had what is now our traditional Beer & Carols event at a local pub, a Carol Service in a farmer's barn, although an indoor Christingle service had to be cancelled because of a rise in local Covid rates, a wreath-making event and a Christmas day swim.

As a church we continue to give financially to the national Vineyard church movement for their continued support and advice and to other individuals and groups as needs are made known.

Of our two main outreach ministries, our family support service, Growbaby, which started in 2020, to provide children's clothes and equipment for families with children up to the age of five, has been able to start seeing clients on a more regular basis again. The receipt of a grant from a local firm helped to provide additional storage space in the church's new venue for the equipment and clothing that had been collected. The children's' playgroup, Squidlets also started up again, in

Falmouth Vineyard Church

Year Ended 31st December 2021

Trustee's Annual Report

September 2021. Because of Covid the group have met mainly outside with around 35 parents and children attending each week.

As the church and the country start to come out of Covid restrictions Falmouth Vineyard Church has continued to grow in strength and number. In its desire to expand its ministry to people both within the church and into the surrounding area, there have been some additions to the church's paid employees in 2021 to assist the lead pastor in this work. We have strengthened our pastoral team by employing an assistant pastor, part-time, to oversee Sunday services and to lead the worship team. We have also taken on a pastoral assistant for 6 hours a week to take on responsibility for family outreach and pastoral care, Small groups and Safeguarding. Communication is a key area and therefore we continue to pay for our website, email and various social media platforms to be regularly updated. And following her work on the children's teaching packs we now employ our administrator as a children support worker.

Overall Falmouth has in 2021 continued to grow and develop very positively.

Reserves policy

All charitable organisations are recommended to have a reserves policy which considers immediate operational needs, has due regard for the composition of its asset base and earmarks funds which are necessary to carry out future plans. The Church has sought to keep unrestricted reserves of six months of normal running costs as this is now the period required to withdraw from its rental agreement for the hire of the Old Carpenter's Shop and to give a longer period for staff employed by FVC to find alternative employment should the church be required to stop operating. The continuing increase in funds makes this possible and such contingency seems appropriate.

Falmouth Vineyard Church

Year Ended 31st December 2021

Trustee's Annual Report

Financial Review

All assets of Falmouth Vineyard Church are used for the direct charitable purpose of the Church. The trustees consider that the financial position at the Balance Sheet date is satisfactory and the Church is able to meet future obligations.

At the year end the charity had the following closing fund balances.

	2021	2020
	£	£
Unrestricted Funds	79,541	57,057

Going Concern

The trustee's have assessed the charities ability to continue its activities on a going concern basis and deem that there are no material uncertainties about the organisations ability to continue operating.

Approved by the Trustees of Falmouth Vineyard Church

Name of Trustee:

John Anderson

Signed on behalf of the
Trustees:

J.R. Anderson

Date of approval:

24/08/2022

Falmouth Vineyard Church

Year Ended 31st December 2021

Independent Examiners Report

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

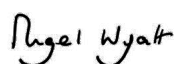
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 05/09/2022

Falmouth Vineyard Church

Year Ended 31st December 2021

Statement of Financial Activities

			2021		2020
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
Income					
Donations and legacies		91,847	2,650	94,497	57,509
Charitable activities		90	-	90	-
Other Income		22	-	22	13
Total Income	2	<u>91,958</u>	<u>2,650</u>	<u>94,608</u>	<u>57,522</u>
Expenditure					
Expenditure on charitable activities	3	69,128	1,241	70,369	39,330
Governance Costs	4	1,755	-	1,755	1,451
Total Expenditure		<u>70,884</u>	<u>1,241</u>	<u>72,125</u>	<u>40,781</u>
Net income / (expenditure)		<u>21,075</u>	<u>1,409</u>	<u>22,484</u>	<u>16,741</u>
Net income and net movement in funds					
Total funds brought forward	12	57,057	-	57,057	40,317
Transfers	12	1,409	(1,409)	-	-
Total funds carried forward	12	<u>79,541</u>	<u>-</u>	<u>79,541</u>	<u>57,057</u>

All income and expenditure derive from continuing activities.

Falmouth Vineyard Church

Year Ended 31st December 2021

Statement of Financial Position

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	9	1,865	1,095
Current assets			
Debtors	10	1,000	796
Cash at bank and in hand		79,116	56,660
		<u>80,116</u>	<u>57,457</u>
Creditors: amounts falling due within one year	11	<u>2,441</u>	<u>1,494</u>
Net current assets		<u>77,675</u>	<u>55,962</u>
Total assets less current liabilities		<u>79,541</u>	<u>57,057</u>
Net assets	13	<u>79,541</u>	<u>57,057</u>
Funds of the charity			
Restricted funds		-	-
Unrestricted funds	12	<u>79,541</u>	<u>57,057</u>
Total charity funds		<u>79,541</u>	<u>57,057</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

John Anderson

Signed on behalf of the Trustees:

J.R. Anderson

Date of approval:

24/08/2022

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment

4 Years Straight Line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and legacies			
Donations	79,498	2,650	82,148
Gift Aid	12,349	-	12,349
	<u>91,847</u>	<u>2,650</u>	<u>94,497</u>
 Charitable activities			
Church Events	90	-	90
	<u>90</u>	<u>-</u>	<u>90</u>
 Other Income			
Amazon Smile	22	-	22
	<u>22</u>	<u>-</u>	<u>22</u>
 Total Income	<u>91,958</u>	<u>2,650</u>	<u>94,608</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations and legacies			
Donations	48,214	-	48,214
Gift Aid	9,296	-	9,296
	<u>57,509</u>	<u>-</u>	<u>57,509</u>
 Charitable activities			
Church Events	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Other Income			
Amazon Smile	13	-	13
	<u>13</u>	<u>-</u>	<u>13</u>
 Total Income	<u>57,522</u>	<u>-</u>	<u>57,522</u>

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Administration	2,049	-	2,049
Communication	438	-	438
Expenses	425	1,139	1,564
Giving	6,320	63	6,383
Leadership	1,282	-	1,282
Ministries	6,954	39	6,993
Staffing	39,109	-	39,109
Sundays	3,726	-	3,726
Depreciation	852	-	852
	<u>69,128</u>	<u>1,241</u>	<u>70,369</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Administration	1,936	-	1,936
Communication	105	-	105
Expenses	373	-	373
Giving	8,338	-	8,338
Leadership	433	-	433
Ministries	2,826	-	2,826
Staffing	21,769	-	21,769
Sundays	3,102	-	3,102
Depreciation	446	-	446
	<u>39,330</u>	<u>-</u>	<u>39,330</u>

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

4 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Insurance Costs	207	-	207
Legal & Professional Fees	1,548	-	1,548
	<u>1,755</u>	<u>-</u>	<u>1,755</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Insurance Costs	198	-	198
Legal & Professional Fees	1,253	-	1,253
	<u>1,451</u>	<u>-</u>	<u>1,451</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

6 Independent examination fees

Fees payable to the independent examiner for:

	2021 £	2020 £
Independent examination and preparation of the financial statements	567	540

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

7 Staff costs

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

	2021	2020
	£	£
Wages and salaries	34,408	21,378
Social security costs	-	-
Employer contributions to pension plans	980	390
	<u>35,388</u>	<u>21,769</u>
Self employed service costs	3,721	-
Total staff costs	<u>39,109</u>	<u>21,769</u>

The average head count of employees during the year was as follows:

	2021	2020
Average Head Count	4	2

Number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2021	2020
More than £60,000	0	0

8 Trustee remuneration and expenses

The trustees did not receive any remuneration for their service as trustees. The charity did however employ one trustee, N Gilbert whom received total remuneration costs of £25,735 (2020: £23,076) for the administration of the charity.

During the year two trustees incurred out of pocket expenses totalling £1,070 (2020: £1,188) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, Sunday meeting expenses and other charitable activity expenditure.

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2021	1,785	1,785
Additions	1,622	1,622
At 31 December 2021	3,407	3,407
Depreciation		
At 1 January 2021	690	690
Charge for the year	852	852
At 31 December 2021	1,542	1,542
Carrying amount		
At 31 December 2021	1,865	1,865
At 31 December 2020	1,095	1,095

10 Debtors

	2021 £	2020 £
Accrued Income	1,000	796
	<u>1,000</u>	<u>796</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Tax and Social Security	1,818	1,050
Accruals	623	444
	<u>2,441</u>	<u>1,494</u>

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

12 Analysis of Charitable Funds

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2021 £
Unrestricted					
General Fund	57,057	91,958	(70,884)	1,409	79,541
Total	57,057	91,958	(70,884)	1,409	79,541
Restricted					
Growbaby Fund	-	2,650	(1,241)	(1,409)	-
Total	-	2,650	(1,241)	(1,409)	-
Fund Totals	57,057	94,608	(72,125)	-	79,541

Fund Transfers

Growbaby Fund

Transfer of a fixed asset purchased through the fund to be held in the general fund.

	1 Jan 2020 £	Income £	Expenditure £	Transfers £	31 Dec 2020 £
Unrestricted					
General Fund	40,317	57,522	(40,781)	-	57,057
Total	40,317	57,522	(40,781)	-	57,057

Fund Description

Growbaby Fund

Growbaby is an initiative that aims to provide good quality, new and second-hand, baby clothes and equipment, completely free of charge, to anyone who needs it.

Falmouth Vineyard Church

Year Ended 31st December 2021

Notes to the Financial Statements

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	1,865	-	1,865
Current Assets	80,116	-	80,116
Creditors less than 1 year	(2,441)	-	(2,441)
	<u>79,541</u>	<u>-</u>	<u>79,541</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	1,095	-	1,095
Current Assets	57,457	-	57,457
Creditors less than 1 year	(1,494)	-	(1,494)
	<u>57,057</u>	<u>-</u>	<u>57,057</u>

14 Related party transactions

During the year N Kite received employment remuneration of £1,920 (2020: £0) and reimbursed out of pocket expenses of £416 (2020: £0). N Kite is a close family member to D Kite, a trustee of the charity.

During the year R Gilbert was reimbursed out of pocket expenses of £276 (2020: £0). R Gilbert is a close family member to N Gilbert, a trustee of the charity.

Accounts

Registered Charity no. 1175934

Falmouth Vineyard Church

Trustees Annual Report and Accounts

Year Ended 31st December 2020



Falmouth Vineyard Church

Year Ended 31st December 2020

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Falmouth Vineyard Church

Year Ended 31st December 2020

Legal and Administrative Information

Reference

The Charity is called "Falmouth Vineyard Church" and is registered with the Charity Commission for England and Wales as a charitable incorporated organisation (CIO). The charity was registered with the Charity Commission on 27th November 2017.

Registered Charity Number 1175934

Registered Office 8 Western Terrace
Falmouth
TR11 4WQ

The Trustees

Chair of trustees: John Anderson	<i>Appointed 19/11/2019</i>
Nathan Gilbert	<i>Appointed 27/11/2017</i>
Chloe Wyllie	<i>Appointed 27/11/2017</i>
David Kite	<i>Appointed 23/07/2020</i>
Andy Kitchen	<i>Resigned 05/06/2020</i>

Primary Bankers The Co-operative Bank
8 St Nicholas Street
Truro
TR1 2RL

Independent Examiner: Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Falmouth Vineyard Church

Year Ended 31st December 2020

Trustee's Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Objectives and Activities

To advance the Christian religion for the public benefit in accordance with the Statement of Faith in such parts of the United Kingdom and the world through:

- The organisation and provision of Christian worship;
- The provision of such facilities and services as are appropriate for the church (charity) to enable it to fulfil its mission to the members of the church, visitors to the church and the local community and wider community;
- The provision of facilities for Christian training and service;
- The support and provision of Christian evangelism and outreach;
- The provision of assistance to the wider church in its ministries.

Public Benefit

Falmouth Vineyard Church (FVC) is committed to enabling as many people as possible to worship at our church and to become part of the parish community at FVC. Our services and worship, (the majority of which has been done on-line via Zoom and YouTube because of the Covid-19 pandemic), put faith into practice through prayer, scripture, music, sacrament and on-line social gathering.

When planning our activities for the year, the lead pastors, the Gilberts and FVC have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advancement of religion, in particular we try to enable ordinary people and the unchurched to develop a faith and live out their faith as part of our community through:

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus.
- Provision of pastoral care for people connected to the church.
- Missionary and outreach work.

To facilitate this work various buildings are rented – Maritime museum lecture and resource rooms, then subsequently on-line from March 2020.

Structure, Governance and Management

The charity is legally structured as a Charitable Incorporated Organisation (CIO).

Trustee's are appointed for a term of three years by resolution passed at a properly convened meeting of the charity trustees. The charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Falmouth Vineyard Church

Year Ended 31st December 2020

Trustee's Annual Report

Achievements and performance during the year

The activity of Falmouth Vineyard CIO is that of a Christian church. During 2020 we maintained our expression of Christian faith and community life through worship, fellowship, prayer, preaching and teaching on Christian faith and practise, serving and giving to the poor and the wider local community and through supporting other charities.

Sunday worship continued into the first quarter of 2020 as it finished the previous year, with services on three Sundays per month, one family 'café' service for adults and children, and two adult services with a children's service running concurrently with them. The fourth Sunday in the month was assigned as a local, community-based event to encourage non-churched friends to participate in social events including picnics and barbeques. However with the introduction of 'lockdown' restrictions at the end of March 2020 these services and events ceased as the church had to stop meeting together physically and instead moved to meeting over Zoom and Sunday services via YouTube.

Church fellowship and teaching continued via small groups, facilitated through Zoom, which although challenging, proved extremely helpful to keep members in touch with each other. The number of small groups increased to six so as to keep the numbers within each small group manageable, taking account of the increased difficulty presented in communicating through Zoom. This proved particularly beneficial for those who lived on their own and for the university students within the church who had been encouraged to move back to their homes around the country just prior to lockdown. This meant that the majority of members were able to keep in close touch with each other, and this, plus contact through church WhatsApp groups and the church website, helped people stay connected and as a result church numbers have remained buoyant. In late summer/autumn, as restrictions were lifted, temporarily as it turned out, the church started meeting again outdoors in small groups of six people, both on Sundays and during the week. We also managed a couple of limited in-person meetings indoors, in a room hired from the local Anglican church, but as numbers of infections increased nationally and restrictions were tightened these stopped again and the church went back to being on-line. As in previous years we endeavoured to make contact with new students coming to Falmouth University in the autumn and we adapted our usual student lunches with an on-line version, providing meals by sending out food vouchers to participating students who could then connect via Zoom.

Prayer continued to be a focus throughout the year with weekly meetings. We had two 24-hour prayer events in May and November, participants committing to an hour of prayer during a specific time slot focussing on issues of local and national concern. There were also two prayer walks, one at the Lizard with Christians from that area and another around Falmouth in mid-March just before lock-down began.

Christian teaching has taken place throughout the year as part of the Sunday service and the mid-week small groups. However following lockdown children's church has been largely curtailed because of the difficulties faced by the children's team in organising and presenting teaching materials and activities on-line. As an alternative, during the autumn of 2020, children's packs were created and these were sent out to all families with children. These packs contained various crafts and teaching aids with the aim of helping parents to engage their children in different elements of Christian teaching.

Falmouth Vineyard Church

Year Ended 31st December 2020

Trustee's Annual Report

The annual national Vineyard church leaders' convention took place again in Nottingham prior to lockdown with a number of members attending teaching seminars and talks on a variety of Christian topics. The church also held an on-line Alpha course during the summer, a course aimed at introducing the basics of Christianity to those seeking to learn more about faith or who are new in their faith, with over a dozen participant, many from outside the church membership.

Other events were able to take place throughout the year subject to social distancing arrangements; these included a beach walk in January, Brunch in Flushing in February and a church birthday party in Mabe in March. Following the announcement of lockdown arrangements in March the church agreed to offer financial assistance to any members who may not be able to benefit from government support being offered at that time, however only one instance of support was required in 2020. In a desire not to let pandemic restrictions to completely dominate the church's desire to expand into new areas, a new support group called Growbaby was created during the summer, based on other examples from around the country, to provide support for any family with under-fives by providing good quality children's clothes, equipment and toys and with a view to providing a meeting place to offer friendship and support when the Covid situation allowed. Much equipment was collected, storage arrangements were made with another local church and contacts initiated with local government and support agencies, to enable parents and children in need to be directed towards us for help. A socially distanced meeting was arranged with one family; however lockdown restrictions again put things on temporary hold.

There have been many challenges as a result of the Covid pandemic, one of the main ones being the need for the church leaders to become proficient in running church on-line. For our lead pastor this was a stressful time and required much time learning how to record YouTube videos and later to develop more live streaming. Additional equipment to support these changes was needed and the large amount of additional time required organising and delivering Sunday services, especially where others were involved in leading worship, doing bible readings or children's talks. It was recognised that the lead pastor's hours needed to be increased in recognition of the additional work all this involved, and this was agreed by the trustees with his hours increasing from 3 days to 4 days a week from September.

Discussions also began in how to strengthen the team by employing other part-time leaders. This resulted in an increase in the number of hours of admin support by our administrator and taking on a new temporary assistant pastor at the start of 2021, in order to take on various responsibilities as required.

There were several aborted attempts at outdoor service events in Flushing and Gwennap. These were arranged in order to comply with government meeting guidelines, but were then subsequently cancelled as these guidelines were changed as government grappled with the rapidly developing Coronavirus situation. Another casualty of the pandemic has been the play group known as Squidlets, which had to stop meeting in March and has not re-opened again in 2020. However it does hope to do so again later in 2021.

Falmouth Vineyard Church

Year Ended 31st December 2020

Trustee's Annual Report

One of the benefits of church being largely on-line in 2020 was the ability to reach people who would not otherwise have attended a service either because people found it is easier to watch a YouTube service on-line or because of living outside the Falmouth area.

During 2020 we have benefitted from a number of new members joining the church and so by the end of the 2020 discussions were started to look into the possibility of sharing the use of a large building in Penryn on the edge of Falmouth with another church so as to accommodate larger numbers meeting together whenever lockdown finished and to be able to store the equipment for Growbaby which we had slowly acquired.

Being on-line has also encouraged links with other churches with whom we have shared in several Christmas and other services. This has been both across denominations, with a Falmouth and Penryn Christingle service, and in regional church services with other Vineyard churches both in the southwest region and nationally.

Overall Falmouth has in 2020 weathered the pandemic very positively and should emerge during 2021 stronger and in many ways a different church from when it went in at the start of the year.

Reserves policy

All charitable organisations are recommended to have a reserves policy which takes into account immediate operational needs, has due regard for the composition of its asset base and earmarks funds which are necessary to carry out future plans. As a guide the Church has sought to keep unrestricted reserves of three months of running costs/ but has adjusted this to six months of normal running costs because of likely increase in commitments in staffing and building costs, and still be able to meet costs as they fall due. Previously additional funds were held to allow for future staff expansion and renting additional office space, but with the increase in sums held an increase in the contingency seemed appropriate.

Financial Review

All assets of Falmouth Vineyard Church are used for the direct charitable purpose of the Church. The trustees consider that the financial position at the Balance Sheet date is satisfactory and the Church is able to meet future obligations.

At the year end the charity had the following closing fund balances.

	2020	2019
	£	£
Unrestricted Funds	57,057	40,317

Falmouth Vineyard Church

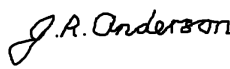
Year Ended 31st December 2020

Trustee's Annual Report

Going Concern

The trustee's have assessed the charities ability to continue its activities on a going concern basis and deem that there are no material uncertainties about the organisations ability to continue operating.

Approved by the Trustees of Falmouth Vineyard Church

Name of Trustee:	John Anderson
Signed on behalf of the Trustees:	
Date of approval:	12/10/2021

Falmouth Vineyard Church

Year Ended 31st December 2020

Independent Examiners Report

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Wyatt & Co

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 12/10/2021

Falmouth Vineyard Church

Year Ended 31st December 2020

Statement of Financial Activities

			2020		2019
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
Income					
Donations and legacies		57,509	-	57,509	55,388
Charitable activities	2	-	-	-	501
Other Income		13	-	13	11
Total Income		<u>57,522</u>	<u>-</u>	<u>57,522</u>	<u>55,901</u>
Expenditure					
Expenditure on charitable activities	3	39,330	-	39,330	31,450
Governance Costs	4	1,451	-	1,451	1,593
Total Expenditure		<u>40,781</u>	<u>-</u>	<u>40,781</u>	<u>33,043</u>
Net income / (expenditure)		<u>16,741</u>	<u>-</u>	<u>16,741</u>	<u>22,858</u>
Net income and net movement in funds					
Total funds brought forward	12	40,317	-	40,317	17,459
Transfers	12	-	-	-	-
Total funds carried forward	12	<u>57,057</u>	<u>-</u>	<u>57,057</u>	<u>40,317</u>

All income and expenditure derive from continuing activities.

Falmouth Vineyard Church

Year Ended 31st December 2020

Statement of Financial Position

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	9	1,095	732
Current assets			
Debtors	10	796	906
Cash at bank and in hand		56,660	39,123
		<u>57,457</u>	<u>40,029</u>
Creditors: amounts falling due within one year	11	1,494	444
Net current assets		<u>55,962</u>	<u>39,585</u>
Total assets less current liabilities		<u>57,057</u>	<u>40,317</u>
Net assets	13	<u>57,057</u>	<u>40,317</u>
Funds of the charity			
Restricted funds		-	-
Unrestricted funds	12	57,057	40,317
Total charity funds		<u>57,057</u>	<u>40,317</u>

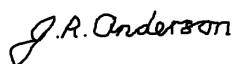
Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

John Anderson

Signed on behalf of the Trustees:



Date of approval:

12/10/2021

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment

4 Years Straight Line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations and legacies			
Donations	48,214	-	48,214
Gift Aid	9,296	-	9,296
	<u>57,509</u>	<u>-</u>	<u>57,509</u>
Charitable activities			
Church Events	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Other Income			
Amazon Smile	13	-	13
	<u>13</u>	<u>-</u>	<u>13</u>
Total Income	<u>57,522</u>	<u>-</u>	<u>57,522</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations and legacies			
Donations	41,563	-	41,563
Gift Aid	13,825	-	13,825
	<u>55,388</u>	<u>-</u>	<u>55,388</u>
Charitable activities			
Church Events	501	-	501
	<u>501</u>	<u>-</u>	<u>501</u>
Other Income			
Amazon Smile	11	-	11
	<u>11</u>	<u>-</u>	<u>11</u>
Total Income	<u>55,890</u>	<u>-</u>	<u>55,890</u>

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Administration	1,936	-	1,936
Communication	105	-	105
Expenses	373	-	373
Giving	8,338	-	8,338
Leadership	433	-	433
Ministries	2,826	-	2,826
Staffing	21,769	-	21,769
Sundays	3,102	-	3,102
Depreciation	446	-	446
	<u>39,330</u>	<u>-</u>	<u>39,330</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Administration	889		889
Communication	608		608
Expenses	1,273		1,273
Giving	4,928		4,928
Leadership	1,627		1,627
Ministries	4,105		4,105
Staffing	12,139		12,139
Sundays	5,636		5,636
Depreciation	244		244
	<u>31,450</u>	<u>-</u>	<u>31,450</u>

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

4 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Insurance Costs	198	-	198
Legal & Professional Fees	1,253	-	1,253
	<u>1,451</u>	<u>-</u>	<u>1,451</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Insurance Costs	193	-	193
Legal & Professional Fees	1,399	-	1,399
	<u>1,593</u>	<u>-</u>	<u>1,593</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

6 Independent examination fees

Fees payable to the independent examiner for:

	2020 £	2019 £
Independent examination and preparation of the financial statements	444	444

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

7 Staff costs

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

	2020	2019
	£	£
Wages and salaries	21,379	11,790
Social security costs	-	-
Employer contributions to pension plans	390	349
	<u>21,770</u>	<u>12,139</u>

The average head count of employees during the year was as follows:

	2020	2019
Average Head Count	2	1

No employee received employee benefits of more than £60,000 during the year was as follows:

	2020	2019
More than £60,000	0	0

8 Trustee remuneration and expenses

The trustees did not receive any remuneration for their service as trustees. The charity did however employ one trustee and made salary payments of £19,230 (2019: £12,139) in total for the administration of the charity.

During the year one trustee incurred out of pocket expenses totalling £1,187.85 (2019: £1,024.60) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, Sunday meeting expenses and other charitable activity expenditure.

	2020
	£
N Gilbert	19,230

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2020	975	975
Additions	810	810
At 31 December 2020	1,785	1,785
Depreciation		
At 1 January 2020	244	244
Charge for the year	446	446
At 31 December 2020	690	690
Carrying amount		
At 31 December 2020	1,095	1,095
At 31 December 2019	732	732

10 Debtors

	2020 £	2019 £
Accrued Income	796	906
	<u>796</u>	<u>906</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Tax and Social Security	1,050	-
Accruals	444	444
	<u>1,494</u>	<u>444</u>

Falmouth Vineyard Church

Year Ended 31st December 2020

Notes to the Financial Statements

12 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2020 £	Income £	Expenditure £	Transfers £	31 Dec 2020 £
Unrestricted					
General Fund	40,317	57,522	(40,781)	-	57,057
Total	40,317	57,522	(40,781)	-	57,057

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	1,095	-	1,095
Current Assets	57,457	-	57,457
Creditors less than 1 year	(1,494)	-	(1,494)
	<u>57,057</u>	<u>-</u>	<u>57,057</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fixed Assets	732	-	732
Current Assets	40,029	-	40,029
Creditors less than 1 year	(444)	-	(444)
	<u>40,317</u>	<u>-</u>	<u>40,317</u>

14 Events after the Reporting Period

After the year end a non-adjusting post balance sheet event took place. In January 2021, the UK was put under lockdown by the government due to the spread of the Covid-19 virus. Despite the pandemic there has been no material impact on the Charity's finances after the year end.

15 Related party transactions

No related party transactions took place during the year (2019: £0)