

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

Contents Page

	Page
Legal and Administrative Information	1
Trustee's Annual Report	2
Independent Examiners Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8

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

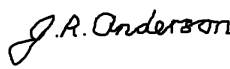
Year Ended 31st December 2020

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	<u>1,494</u>	<u>444</u>
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	<u>57,057</u>	<u>40,317</u>
Total charity funds		<u>57,057</u>	<u>40,317</u>

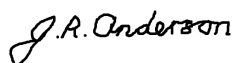
Directors Responsibilities

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)