

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

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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.

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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.

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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

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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.

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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.

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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.

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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.

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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>

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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

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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.

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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>

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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.

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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.