



**A CHARITABLE COMPANY LIMITED BY GUARANTEE  
NOT HAVING SHARE CAPITAL**

**ANNUAL REPORT OF ACTIVITIES AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**COMPANY REGISTRATION NUMBER 03034912**

**CHARITY NUMBER 1045452**



**BRISTOL VINEYARD  
FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2020**

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BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY**

**Interim Senior Pastors**

Debbie and Alan Foster (from Oct 2019)

**Trustees and Directors**

Jacqui Crawley (Chairman)  
Matt Fowler  
Alan Foster  
Louise Lacey  
Dom Sugrue

**Leadership Team**

Alan and Debbie Foster  
Emily and Phil Henderson  
Simon Lexton  
Ian and Claire Nelson

**Company Secretary**

Ian Nelson (from 1<sup>st</sup> Oct 2019)

**Registered Office and Principal Address:**

419 Gloucester Road  
Horfield  
Bristol  
BS7 8TZ

**Status**

Bristol Vineyard is a company limited by guarantee Registration Number: 03034912 and has charitable status, Registration Number: 1045452

**Accountants**

McLean & Co.  
222 Ellan Hay Road, Bradley Stoke, Bristol BS32 0HF

**Solicitors**

Capstones Solicitors (formerly Sharples & Co) 62 Gloucester Road, Horfield, Bristol BS7 8TZ

BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
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**Bankers**

Barclays Bank, Bristol Clifton, Queens Road, Leicester, Leicestershire LE87 2BB  
Co-operative Bank, P.O. Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

**Sunday Worship Premises**

Fairfield High School  
Allfoxtan Road, Horfield, Bristol BS7 9NH

## **TRUSTEES REPORT**

### **The Trustees present their report and financial statements of the charity for the year ended 31 December 2020**

Bristol Vineyard is constituted as a Private Charitable Company, limited by guarantee and is governed by the terms of the Principal Trust Deed and its Memorandum and Articles of Association. There are therefore no shares in issue.

The Trust's accounts and Annual Report are required to comply with the requirements of Companies and Charities legislation and have therefore been prepared in accordance with the Companies Act 2006, the Charities Act 1993 and the Revised Statement of Recommended Practice, Accounting by Charities. (SORP FRS 102).

This Annual Report forms the Trustees' report for the purpose of Section 45 of the Charities Act 1993 and the Directors report for the purposes of Section 234 of the Companies Act 1985.

## **Structure, Governance and Management**

Debbie and Alan Foster were asked to take the role of Transition leaders from Oct 2019 and have continued throughout 2020. In January 2020 the new full-time leadership was advertised. Interviews of 6 candidates took place in March over Zoom. Then further interviews took place with 3 of these candidates and Caleb Pedersen was appointed to the role in September. Due to Covid restrictions and needing to give notice to his current church in South Africa he took up post in 2021.

### **Trustee Board**

In 2020 there were five trustees who normally meet quarterly, however as this was a crisis year with Covid and recruitment processes in place, it was far more frequent. Jacqui Chan is Chairperson for the Trustees. Alan Foster, Louise Lacey Dom Sugrue and Matt Fowler continued as trustees.

Trustees are appointed on the basis of expertise and need, to manage the financial, legal and administration of the company. All the trustees are members of Bristol Vineyard and the group as a whole consult widely with experts about emerging issues affecting Bristol Vineyard.

The Senior Pastors and Board of Trustees are entitled by the trusts of the charity to appoint one or more new charity trustees as laid out in the Articles of Association of Bristol Vineyard.

New trustees are primarily sought from within Bristol Vineyard.

Upon appointment they are given an overview as to the current status of the company by one of the existing trustees. They are given an orientation document which includes; Roles and Responsibilities of Trustees, Articles of Association and Trustees Annual Report and Accounts. Ongoing training is made available as the need arises.

BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020

Disclosure and Barring Service (DBS) checks are carried out on a 3-year rotation, including all staff and members of the church working with children or vulnerable adults. These are currently up to date and ongoing.

### **Staff Team**

There is a staff team consisting of Emily Henderson (Associate Pastor); Karin Bray (Administrator), Charlie Groves (Worship) He resigned end July 2020; Euna Lau (Kids Church administrator).

The role of the staff team is to facilitate involvement of members of Bristol Vineyard in the life of the church and service in the wider community.

### **Leadership Team**

The Leadership Team includes Debbie and Alan Foster (Interim leaders), Simon Lexton, Ian and Claire Nelson and Phil and Emily Henderson. Their role is to support Debbie and Alan in leading the church, oversee pastoral care within the church and helping to make decisions which arise regarding church life.

### **Other**

Bristol Vineyard is a member of the Association of Vineyard Churches in the UK and as a charitable company is accountable to the regional overseer for Vineyard Churches UK in the South West and Wales.

The charity has undertaken a risk assessment to identify the risks to which the staff, board and the church are exposed. This is continually reviewed and systems are in place to manage those risks.

All human resources have been outsourced to RSM, therefore, all new contracts, our new staff handbook and all procedures and policies comply with current employment legislation.

## **Objectives**

Bristol Vineyard continues to fulfil its objectives as summarised below and in its Articles of Association (also see below). We have referred to the guidance contained in the Charity

Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

### **Summary of Objectives**

Bristol Vineyard church aims to facilitate the following:

*Discipleship* — the spiritual development of people through prayer, Bible study and meeting together on Sundays and in small groups or prayer triplets during the week. *Worship* — providing public worship services open to anyone to attend.

*Church Family* — to develop a strong church community who look after each other and include in their activities those who are not already part of the community. Serving the Poor — in groups or individually, to meet some of the physical, emotional and spiritual needs of those in the communities in which members of the church community live and work.

*Mission and Evangelism* — to share the Christian faith with others both at home and abroad.

As stated in its statutes, (Memorandum and Articles of Association) Bristol Vineyard is established:

*to advance* the Christian faith including but not by way of limitation through the planting of other Vineyard churches in such ways and in such parts of Bristol, the United Kingdom or the world as the Trustees from time to time may think fit;

*to further* Christian education in such parts of Bristol, the United Kingdom and the world as the Trustees may from time to time think fit;

*to relieve* sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills and support in such parts of Bristol, the United Kingdom or the world as the Trustees from time to time may think fit;

*to provide* or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

*to further* secular public education in such parts of Bristol, the United Kingdom and the world as the Trustees from time to time think fit.

*to carry out* such other charitable objects and for the benefit of such parts of Bristol, the United Kingdom and the world as the Trustees shall in their absolute discretion see fit.

## Activities; Giving

**Overview of January to December 2020, some highlights of this year included:-**

**Great Big Giveaway** — each year we nominate a local project or charity to support financially and we then collectively give money towards it. This year we raised £1276.90 for *Siyakhula* South Africa — a food bank in the Cape Flats community and £1263.68 for *Project Mama*— a group in Bristol support for displaced women giving birth and £1263.68 for *Missing Link – Next link* — a group that supports women and children fleeing abuse in Bristol and £1309.08 for *Swahiba* — a group based in the slums of Africa.

**South Bristol Pop up Foodbank** — In March at the beginning of the Covid Pandemic Bristol City Council approached Severn Vineyard to ask if they would set up a pop up food bank and Severn asked if we would like to co-run it.

We raised funds and gave volunteers for packing and delivering food bags to the BS4 area of Bristol. The funds raised were £2501.25 to help set up the food bank and buy some of the food needed.

BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020

At Christmas we raised a further £1276.25 which meant that we could make special food hampers with Argos vouchers in to be delivered as well as the normal food bags.

**Tea Party Christmas Hampers** - £266 was donated to buy the old peoples tea party guests special Christmas hampers that were then hand delivered.

**Beirut Giving** – A one off fund raiser for Beirut raised £4217.50. This was given to aid relief for Christians suffering after the chemical explosion in Beirut.

**NB.** A number of gifts have been made to thank individuals for their contributions to the life of the Church during the year.

**Postcode groups** - were set up in April 2020 to enable everyone in the church to be part of a smaller group once lockdown started and meeting at church was no longer possible. These groups were based on proximity to each other physically meaning that looking after each other and supporting each other with practical needs such as meal trains, food shopping etc. would be more doable under the Covid restrictions. Most of these groups also started to meet on Zoom every other week to encourage fellowship and discipleship.

**Newcomers** - Alan and Debbie hosted 2 newcomers meals over Zoom - an evening of getting to know one another and to ask questions and find out about opportunities to get involved in church life. 5 people have joined the church this year.

**Prayer Meetings** - Julie Cole set up a weekly prayer meeting over Zoom which has been very well attended with a core group of regular prayers – praying for the church, the city, the country and the world as well as specific prayer requests.

## Children and Youth

**Children** – From April – July the BV Kids leaders helped to make videos twice a month with a bible story, craft or experiment, worship and prayer. These were uploaded to the website and every so often craft materials were posted out to the families to help them engage with the activities and crafts.

From September – December BV kids met on Zoom for half an hour every other week and there was a cartoon video and craft video on the website to watch in the intervening weeks. BV Kids leaders took turns to lead the Zoom sessions and Jacqui Crawley led us most weeks in worship or YouTube videos were used. BV Kids have been looking at all the stories of the bible in order starting from Genesis and ending at King David.

**Youth** – The Youth have been put into pastoral small groups that met on Zoom for 40 minutes each week from March – December. The groups meet to pray, chat, play games and have also looked at some of the Youth Alpha videos and other topics. All together youth sessions have also continued on Saturday evenings on Zoom with different parties and worship events taking place throughout the year.

The Youth team has grown adding James Moody, Sophie Adams, Bex Redhead to Ralph and Rach Davies, Emily Henderson and led by Nic and Tom Hope.

## Community and Gathering Events

**Weekly Lockdown Quiz** – Dom led a weekly Saturday afternoon family friendly quiz from April – July with lots of different households and families joining in for an hour each week to answer questions.

**Christmas Carols in the Carpark** – The first physical meet up as a church community since March lockdown, we gathered in the carpark at Fairfield in socially distanced cars with windows wound down. Party bags with craft, quizzes and snacks were given out and everyone joined in singing carols for half an hour.

**Zoom Nativity service** – on Zoom a narrated nativity play with different households taking part, dressing up and saying their lines. We even had some real live sheep involved!

**Advent unexpected delivery** – every household in the church was hand delivered an envelope with an advent journey – with a thought to ponder for each day and activities to take part in.

**Worship** - We place a very high value on our worship when we meet together on Sunday mornings. This has been more challenging with Covid and being online – initially we livestreamed services with pre-recorded worship and talks brought together by a service leader then we moved onto Zoom with one or two people leading worship and the words on the screen share, someone giving a talk and the service leader comparing and leading the prayer ministry time. All the recordings have been edited and uploaded to the website to allow those who are unable to attend at the time to catch up.

Charlie Groves stepped down from his role as worship leader in July 2020 but has continued to be involved in leading worship on a Sunday. Leia Alston moved down to Cornwall in June 2020 and so the main worship leaders have been Ralph and Rach Davies, Katharine Harris, Charlie Groves and Ian Nelson with the rest of the band members being unable to be involved very easily due to technology difficulties and lockdown restrictions.

**Website** – the website has had a major overhaul so that livestreams and talks, worship sets and zoom recordings as well as kids videos and craft content, worship playlists and zoom links can all now be accessed. It is updated weekly by Emily.

**Healing on the streets** – our team has been unable to operate this year due to covid restrictions.

## Training and Development of members of the church

Several of the leaders in the church attended the annual National Vineyard Leaders conference in Nottingham in January 2020: Debbie Foster, Emily and Phil Henderson, Nic Hope, Ian and Claire Nelson, Sal Miller, Matt and Rachel Fowler, James Moody, Adam and Rebecca Kishtainy.

## FINANCIAL REVIEW

Income of £140,370 was received in the year to 31<sup>st</sup> December 2020. Bristol Vineyard received no other income other than from the members of the church.

BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020

It is projected that the income is likely to remain stable over the financial year, primarily due to not paying for a full time Pastor, although the Trustees recognise a change of Leadership can be an unsettling period and uncertainties remain over Covid situation. Significant savings have been made in expenditure over the last few years which is likely to now stay at a similar level until the new Pastor moves to UK. Allowance has been made in the budget for the next financial year for various repairs which need to be made to 419 Gloucester Road.

As a result of the continued income and reduced expenses we have greatly increased our bank balance in 2020.

### **Grants**

Bristol Vineyard continues to support two of its members, Andy and Anna Checkley who are working out in South Africa with YWAM. In total Bristol Vineyard made grants totalling £30,207 in the year to 31 December 2020. Part of this figure represents a 5% grant to Vineyard Churches UK to further church planting both in the United Kingdom and internationally but does not include money used to minister to the poor. Bristol Vineyard as part of Vineyard Churches UK will continue to contribute to Vineyard Churches UK over the coming years in order to pursue its charitable objectives.

### **Reserves Policy**

The Trust has determined to maintain a level of reserves equal to at least 3 months income, but ideally 6 months in order to meet effectively the requirements of the long term running of the Trust.

The level of free reserves held at the year end was £238,123. This is above the current target but we recognise the surplus funds will help with the additional expenses required to support the new Pastor and his family and their move from South Africa. The free reserves figure of £238,123 is made up of £135,588 of fixed assets and £102,535 of cash reserves.

In the current uncertain investment climate, the reserves policy is to keep these reserves on deposit at the highest rate of interest that can be earned ethically and safely.

### **Responsibilities of the Trustees/Directors**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards and the Charities SORP (FRS 102), subject to any material departures disclosed and explained in the financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

In the case of each of the persons who are Trustees at the time when the report is approved, the following applies:

- so far as the trustee is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware and
- each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any audit information and to establish that the company's auditors are aware of that information.

**Small Company Special Provisions**

The report of the directors has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the board on:

**J CRAWLEY**  
Trustee Acting Chairman

**A FOSTER**  
Trustee

**Date: 13 September 2021**

**Date: 14 September 2021**

## **BRISTOL VINEYARD**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**YEAR ENDED 31 DECEMBER 2020**

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I report on the accounts for the year ended 31 December 2020 set out on pages 11 to 20.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

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

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
  - (a) to keep accounting records in accordance with s386 of the Companies Act 2006 ;  
and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mark McLean ATT**  
**McLean & Co**  
**222 Ellan Hay Road**  
**Bradley Stoke, Bristol BS32 0HF**

**14 September 2021**

**BRISTOL VINEYARD**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2020**

<b>Incoming Resources</b>	<b>Notes</b>	<b>Unrestricted funds 2020 £</b>	<b>Restricted income funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Incoming resources from generated funds:					
(a) Voluntary income	<b>3</b>	136,774	-	136,774	141,552
Investment income		118	-	118	16
(b) Activities for generating funds	<b>3</b>	-	-	-	-
Incoming resources from charitable activities	<b>3</b>	(551)	-	(551)	1,392
Other incoming resources	<b>3</b>	4,029	-	4,029	2,022
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources		140,370	-	140,370	144,982
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources Expended</b>					
Costs of generating funds:					
(a) Costs of generating voluntary income	<b>4-5</b>	72,145	-	72,145	135,274
Charitable activities	<b>4-5</b>	-	-	-	-
Governance costs	<b>6</b>	900	-	900	980
		<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended		73,045	-	73,045	136,254
		<hr/>	<hr/>	<hr/>	<hr/>
Net Incoming/(outgoing) resources before transfers		67,325	-	67,325	8,728
<b>Transfers</b>					
Gross transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		67,325	-	67,325	8,728
		<hr/>	<hr/>	<hr/>	<hr/>

**BRISTOL VINEYARD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2020**

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	Notes	Unrestricted funds 2020 £	Restricted income funds 2020 £	Total 2020 £	Total 2019 £
<b>Holding gains/losses</b>					
Gains and losses on revaluations of fixed assets for the charity's own use		-	-	-	-
Gains and losses on investment assets		-	-	-	-
Actuarial gains/losses on defined benefit pension schemes		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		67,325	-	67,325	8,728
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds</b>					
Fund balance at beginning of the year	15	170,798		170,798	162,070
Net movement in funds	15	67,325	-	67,325	8,728
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Funds at 31 December 2020</b>		<b>238,123</b>	<b>0</b>	<b>238,123</b>	<b>170,798</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

*The accounting policies and notes on pages 11 to 20 form part of these financial statements.*

**BRISTOL VINEYARD  
BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Notes	Total 2020 £	Total 2019 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	11	135,588	135,764
<b>Current Assets</b>			
Debtors	12	3,103	2,863
Cash at bank and in hand		100,834	54,287
		103,937	57,150
<b>Creditors : amounts falling due within one year</b>	13	(1,402)	(22,116)
<b>Net current assets</b>		102,535	35,034
<b>Net assets</b>		238,123	170,798
<b>Funds employed</b>			
Unrestricted income fund	15	232,457	165,132
Restricted fund	15	5,666	5,666
		238,123	170,798

For the year ending 31 December 2016, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Statement of Recommended Practice (SORP FRS 102).

**These financial statements were approved and authorised for issue by the members of the board on 14 September 2021 and are signed on their behalf by:**

**A. Foster**  
Trustee

The notes on pages 11 to 20 form part of these financial statements

## **1 Accounting policies**

### **Basis of preparation**

These financial statements have been prepared in accordance with 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 (Charities SORP (FRS102)) and the Companies Act 2006.

### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by the Charities SORP FRS 102 the reinstatement of comparative items was required. It was determined that no reinstatement was needed.

### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities for the period in which they are receivable. Contract income in advance of the period to which it relates is deferred. Legacies are recognised once it has become reasonably certain that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability.

### **Resources expended**

Resources expended are accounted for on an accruals basis and have been classified under the headings that aggregate all costs related to that activity. Resources expended include attributable VAT which cannot be recovered, since the charity is not registered for VAT. Where costs cannot be directly attributed they have been allocated based on the approximate staff time spent on each activity.

Direct costs are allocated on the basis of actual use of the resource.

Governance costs are those incurred in connection with the constitutional and statutory requirements, and include any costs associated with the strategic management of the charity' activities.

### **Tangible fixed assets**

Fixed assets are included in the financial statements at their historical cost, and are written off over their estimated useful lives by depreciation through the SOFA at the following rates:

Plant & Machinery	Straight line basis over 3 years
Fixtures & Fittings	Straight line basis over 5 years

Tangible fixed assets costing more than £500 are capitalised.

As permitted by the Statement of Recommended Practice, no provision for depreciation has been made for freehold property as it is the view of the Trustees that the estimated residual value of each property is not materially different from the carrying value.

### **Grants**

Decisions concerning which individuals and institutions receive grants out of the assets of the charity are made by the Leadership Team in consultation with the Board of Directors in accordance with the Memorandum and Articles of association. Grants are included in the Statement of Financial Activities for the period in which they are incurred on an accruals basis.

### **Operating lease commitments**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at net income/(expenditure).

**Pensions**

Under the requirements of Auto Enrolment the charity operates a contributions pension scheme, for all eligible employees which is administered by NEST.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

**Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

**2 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

BRISTOL VINEYARD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020

3 Incoming resources	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Incoming resources from generated funds</b>				
<i>Voluntary income</i>				
Regular income	104,519	-	104,519	101,172
Gifts	12,342	-	12,342	14,795
Sunday morning collections		-	-	5,909
Tax refunds	19,948	-	19,948	19,676
	<hr/> 136,809	<hr/> -	<hr/> 136,809	<hr/> 141,552
<i>Investment Income</i>				
Bank interest receivable	118	-	118	16
	<hr/> 118	<hr/> -	<hr/> 118	<hr/> 16
<i>Incoming resources from charitable activities</i>				
House Party income	(551)	-	(551)	742
Youth Ministry	-	-	-	650
General meetings income	-	-	-	-
	<hr/> (551)	<hr/> -	<hr/> (551)	<hr/> 1,392
<i>Other incoming resources</i>				
Miscellaneous income	3,994	-	3,994	2,022
	<hr/> 3,994	<hr/> -	<hr/> 3,994	<hr/> 2,022
<b>Total incoming resources</b>	<hr/> <hr/> 140,370	<hr/> <hr/> -	<hr/> <hr/> 140,370	<hr/> <hr/> 144,982

**BRISTOL VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2020**

**4 Resources expended on charitable activities**

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £	Total 2019 £
Pastoral Oversight	2,045	22,966	15,161	40,172	32,877
Creativity	-	-	-	-	-
Mission and evangelism	1,610	-	1,197	2,807	3,904
Care for the Poor	1,256	2,000	879	4,135	9,736
Ministry	495	-	1,677	2,172	34,120
Sunday Services	1,207	-	1,995	3,202	13,826
UK Vineyard	-	5,241	1,197	6,438	6,082
Manse	-	-	-	-	14,139
	<u>6,613</u>	<u>30,207</u>	<u>22,106</u>	<u>58,926</u>	<u>114,684</u>

**5 Analysis of support costs**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Office - cleaning & general	877	-	877	3,732
Office - rates & utilities and repairs	986	-	986	3,935
Office - light & heat	1,319	-	1,319	1,359
Postage, printing and stationery	2,333	-	2,333	2,719
Telephone, fax and internet	440	-	440	1,030
Computer software & IT support	4,221	-	4,221	3,486
Office equipment and repairs	632	-	632	554
Other legal & professional	442	-	442	1,422
Insurance	1,678	-	1,678	1,747
Bank charges	115	-	115	103
Travel	-	-	0	192
Depreciation of equipment	176	-	176	51
	<u>13,219</u>	<u>-</u>	<u>13,219</u>	<u>20,330</u>

**6 Governance cost**

Accountancy fees	320	-	320	660
Independent examiner's fee	580	-	580	580
	<u>900</u>	<u>-</u>	<u>900</u>	<u>1,240</u>

**BRISTOL VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2020**

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**7 Grants**

During the year to 31 December 2020 the Trust made grants totalling £30,207 (2019 : £20,241) as follows:

	£
VCUK	5,241
Grants - restricted	6,749
Grants to Individuals	18,217
	<hr/>
	30,207
	<hr/>

**8 Staff costs**

The total staff costs for the company for the year ended 31 December 2020 were £22,106 (2019 : £47,168).

The charge for the 2020 accounts is after taking in to account an adjustment for an over accrual in earlier years.

	2020	2019
	£	£
Wages and salaries	21,392	45,598
Social Security costs	-	359
Other pension costs	714	1,211
	<hr/>	<hr/>
	22,106	47,168
	<hr/>	<hr/>

On average there were 3 employees in Bristol Vineyard throughout the year ended 31 December 2020. (2019: 5) No employee or director was paid more than £60,000 during the year.

**9 Trustees Remuneration and Expenses**

No trustees remuneration or expenses were paid in the year to 31 December 2020.

**BRISTOL VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2020**

**9 Trustees Remuneration and Expenses (cont'd)**

The legal authority allowing payments to be made to trustees/directors can be found in the company's Memorandum and Articles of Association and the appropriate dispensation has been obtained from the Charity Commission.

Pension costs

Under the Auto Enrolment regulations a new defined contributions scheme commenced in March 2015. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension charge represents the amount payable by the company and amounted to £714. There were no outstanding contributions payable to the fund at the year end.

<b>10 Net income/(expenditure) for the year</b>	<b>2020</b>		<b>2019</b>
	£		£
<i>This is stated after charging:</i>			
Depreciation of owned fixed assets	176		51
	<u>          </u>		<u>          </u>
 <b>11 Fixed Assets</b>			
	<b>Land and</b>	<b>Plant and</b>	<b>Total</b>
	<b>buildings</b>	<b>machinery</b>	
 <b>Cost</b>			
At 1 January 2020	135,061	50,737	185,798
Additions/Disposals	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2020	135,061	50,737	185,798
	<u>          </u>	<u>          </u>	<u>          </u>
 <b>Depreciation</b>			
At 1 January 2020	-	50,034	50,034
Charge for the year	-	176	176
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2019	-	50,210	50,210
	<u>          </u>	<u>          </u>	<u>          </u>
 <b>Net book value</b>			
At 31 December 2020	135,061	527	135,588
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2019	135,061	703	135,764
	<u>          </u>	<u>          </u>	<u>          </u>

**BRISTOL VINEYARD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2020**

<b>12 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Debtors	3,103	2,863
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	3,103	2,863
	<hr/>	<hr/>

<b>13 Creditors : amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,030	1,041
Other taxes and social security costs	372	367
Other creditors	-	-
Accruals and deferred income	-	-
Bank loans & overdrafts	-	-
Adjustment for prior years	-	20,708
	<hr/>	<hr/>
	1,402	22,116
	<hr/>	<hr/>

**14 Operating Lease Commitments**

At 31 December 2020 the Charity had the following annual commitments under non-cancellable operating leases:

	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>
	<b>Plant &amp;</b>	<b>Motor</b>	<b>Plant &amp;</b>	<b>Motor</b>
	<b>Machinery</b>	<b>Vehicles</b>	<b>Machinery</b>	<b>Vehicles</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expiring in two to five years	1,597	-	1,597	-
	<hr/>	<hr/>	<hr/>	<hr/>