

**Briercliffe Company Limited**

**Charity No. 515709**

**Company No. 01783786**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

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**Briercliffe Company Limited**  
**Trustees Annual Report**

Briercliffe Company Limited

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 01783786**

**Charity No. 515709**

**Principal Office**

The Christian Centre  
43 Todmorden Road  
Littleborough  
OL15 9EA

**Registered Office**

The Christian Centre  
43 Todmorden Road  
Littleborough  
OL15 9EA

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

Mr A. Campbell - retired by rotation and re-elected 23.12.2022

Mrs P. J. R. Clegg

Mr G. A. Hopcroft

Mrs A. Mills -retired by rotation and re-elected 23.12.2022

Mr G.R. Mills

Mrs C. Mills

Miss K. J. Oliver

Revd. J. B. Pettifer

Mr J. B. Powell - retired by rotation and re-elected 23.12.2022

**Accountants**

Pennine Accounting Limited  
109A Church Street  
Littleborough  
Lancashire  
OL15 8AA

## **Briercliffe Company Limited**

### **Trustees Annual Report**

#### **Bankers**

Yorkshire Bank plc  
9-11 Yorkshire Street  
Rochdale  
OL16 1BL

#### **Solicitors**

Wrigleys Solicitors LLP  
19 Cookridge Street  
Leeds  
LS2 3AG

### **PUBLIC BENEFIT**

The Directors are aware of the Charity Commission's guidance on public benefit and are confident that our account of the Charity's achievements and performance during the past year reflects the fact that the public in general, specific sections of the public, and The Vine Fellowship and its various ministries benefited through the existence and provisions of Briercliffe Company Limited.

The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out below, and the Trustees are therefore of the view that the charity satisfies the criteria laid down for meeting public benefit.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Company's primary objective is "to advance the Christian religion in Littleborough and elsewhere".

#### **Significant activities**

Briercliffe Company Limited owns Briercliffe House, the building which formerly housed The Vine Christian Bookshop & Coffee House, the Christian Centre and a residential property at 12 Alpine Drive, Milnrow. The Christian Centre and 12 Alpine Drive are used exclusively by The Vine Fellowship, a local Christian charity with similar objectives to the Company. The Vine Fellowship provides financial and practical support to the Company.

### **ACHIEVEMENTS AND PERFORMANCE**

Throughout the year, Briercliffe House has continued to minister to its residents by providing them with accommodation and pastoral care. The downstairs flat has been renovated in preparation for a new tenant who has recently been bereaved. The adjoining cottage still accommodates the same tenant who would otherwise be homeless.

## **Briercliffe Company Limited**

### **Trustees Annual Report**

We have prayed much about the future use of the building which was previously The Vine Christian Bookshop & Coffee House. This closed with the onset of the pandemic and was not reopened. During the year under review, work commenced, in partnership with The Vine Fellowship, on adapting, decorating, and refurbishing the premises in preparation for a new outreach ministry into the local community and beyond. (see Plans For Future Periods for further details.)

The Christian Centre is the registered office and headquarters of Briercliffe Company Limited. The Vine Fellowship continues to use the Chapel at The Christian Centre for worship and prayer and other facilities at the Centre for meetings and various activities. We are privileged and excited to see the way the Lord is blessing The Vine Fellowship in our midst. Throughout the year, the Fellowship has continued to livestream Services and to use Zoom for various meetings.

During the year under review, our Food Store has been temporarily located at The Christian Centre. There is an ongoing need for food with the cost-of-living crisis. We seek to show the love of God to those who come.

Our Gospel Garden at the rear of the Christian Centre is regarded as a very special place and is appreciated by many for its peaceful atmosphere. It affords a clear statement of our Christian faith, and we believe provides an evangelistic opportunity. People appreciate the ease of access to the garden and often sit quietly to pray and to reflect. The names on the plaques are kept up to date. Last year's improvements to the grounds at the front of The Christian Centre have flourished, and the wildflower meadow was much admired during last summer.

We seek to maintain our buildings and the appearance of our grounds to the highest possible standard and to upgrade our technical equipment as necessary. We have continued to use and appreciate the expertise and services of Dove Trading Limited, a wholly owned subsidiary of Briercliffe Company Limited. The Company and Dove Trading Limited share similar objectives in seeking to use every opportunity to spread the Gospel of our Lord Jesus Christ. Dove Trading Limited is responsible for the management of all our properties, and on our behalf, they utilise the skills of others in property maintenance, plumbing, painting and decorating, and gardening. One of their Directors reports regularly when the Company meets.

As always, the Directors wish to thank all who have faithfully given their time, expertise and resources to further the work of Briercliffe Company Limited during the past year. We are grateful to God for our continuing close working relationship with The Vine Fellowship, and we also wish to thank Dove Trading Limited for their services. Once again, we consider that the Company has fulfilled its primary objective in providing and maintaining the various buildings and facilities used by The Vine Fellowship. We endeavour in every possible way to facilitate the smooth running of The Vine Fellowship's ministries and to partner with them "to advance the Christian religion in Littleborough and elsewhere." As Trustees of the Company, we commit to being faithful in prayer, to constantly seeking God's will, and doing everything to the glory of God. As always, we thank Almighty God, our Heavenly Father, the Lord Jesus Christ, and the Holy Spirit for blessing the work of the Company throughout another year.

**FINANCIAL REVIEW**

The Trustees have reviewed the charity's financial position and are confident the charity will be trading within the next twelve months from the date of signing these accounts.

**Reserves Policy**

The Trustees have examined the requirements for free reserves, and they consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months routine expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources. Although the Charity does not hold reserves equivalent to 3 months of routine expenditure as at 31 March 2023, The Vine Fellowship provides for the use of the Company's buildings and facilities on an ongoing basis.

**PLANS FOR FUTURE PERIODS**

In the world all around us, there is much poverty, suffering, hardship, despair and fear for the future. We are excited to be working closely with The Vine Fellowship as they prepare to begin a new outreach ministry into the local community and beyond. We anticipate that this will start in the autumn. We share their vision to seek to offer a welcome to all in a warm place, where people can enjoy a free cup of coffee or tea, bring their problems and pains to Christians who are willing to listen, to share the Good News of Jesus Christ and to offer prayer. We intend to relocate the Food Store there where it will be easier to access and an integral part of the ministry. We shall also plan to offer a lending library of Christian books. All this completely accords with the Company's objectives.

In our prayers, we are continuing to seek the Lord's guidance for the way forward for this new project and indeed for every area of the Company's work. We are praying that the ministry of Briercliffe House will further extend as a Home of Healing and together with The Vine Fellowship, we are planning to provide a chapel in the House. We also anticipate that in the light of the powerful way the Lord is moving in The Vine Fellowship, our buildings and facilities will be even more fully utilised in the year ahead. We are aware that in everything, we must be completely dependent on the Lord and on the Holy Spirit's power and guidance. As God works in our lives and changes us, we are conscious that this must be reflected in the Company's future development. We long for God's will in everything as we seek the extension of His kingdom on "earth as it is in heaven."

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Briercliffe Company Limited is a company limited by guarantee, incorporated 18 January 1984 and is governed by its Memorandum and Articles of Association as amended on 16 July 1984. It is a charity registered with the Charity Commission.

The Standing Committee, and the subcommittee which reviews salaries and deals with related issues of employment, continued as in previous years. During this year, we have had no paid employees. The Senior Pastor and the Secretary of The Vine Fellowship, with the blessing of The Vine Fellowship Council, have continued to give a maximum of five per cent of their time to Briercliffe Company Limited business. Committed volunteers also contribute to the fulfilment of the objectives of the Charity.

The Council of Management has nine members, and there have been no changes of Trustees. The Company met on four occasions via Zoom, and in addition, we held one Extraordinary Meeting by telephone conference. Our Annual General Meeting also took place via Zoom.

**Briercliffe Company Limited**

**Trustees Annual Report**

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Revd. J. B. Pettifer  
Trustee  
18 December 2023

**Briercliffe Company Limited**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Briercliffe Company Limited**

I report to the charity trustees on my examination of the financial statements of Briercliffe Company Limited for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Ian Cunningham FMAAT  
Pennine Accounting Limited  
109A Church Street  
Littleborough

Lancashire  
OL15 8AA  
18 December 2023

**Briercliffe Company Limited**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	12,181	12,181	16,230
Investments	5	24,982	24,982	22,508
<b>Total</b>		37,163	37,163	38,738
<b>Expenditure on:</b>				
Charitable activities	6	10,584	10,584	-
Other	8	33,775	33,775	44,750
<b>Total</b>		44,359	44,359	44,750
Net gains on investments		-	-	-
<b>Net expenditure</b>	9	(7,196)	(7,196)	(6,012)
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		(7,196)	(7,196)	(6,012)
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		(7,196)	(7,196)	(6,012)
<b>Reconciliation of funds:</b>				
Total funds brought forward		334,205	334,205	340,217
<b>Total funds carried forward</b>		327,009	327,009	334,205

**Briercliffe Company Limited**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	12,181	16,230
Interest and investment income	24,982	22,508
<b>Gross income for the year</b>	<u>37,163</u>	<u>38,738</u>
Expenditure	30,515	31,449
Depreciation and charges for impairment of fixed assets	13,844	13,301
<b>Total expenditure for the year</b>	<u>44,359</u>	<u>44,750</u>
Net expenditure before tax for the year	(7,196)	(6,012)
<b>Net expenditure for the year</b>	<u><u>(7,196)</u></u>	<u><u>(6,012)</u></u>

**Briercliffe Company Limited****Balance Sheet**

at 31 March 2023

Company No. 01783786	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	321,874	335,718
Investments	13	1	1
		<u>321,875</u>	<u>335,719</u>
<b>Current assets</b>			
Debtors	14	1,761	4,398
Cash at bank and in hand		3,541	529
		<u>5,302</u>	<u>4,927</u>
<b>Creditors: Amount falling due within one year</b>	15	(168)	(6,441)
<b>Net current assets/(liabilities)</b>		5,134	(1,514)
<b>Total assets less current liabilities</b>		<u>327,009</u>	<u>334,205</u>
<b>Net assets excluding pension asset or liability</b>		<u>327,009</u>	<u>334,205</u>
<b>Total net assets</b>		<u>327,009</u>	<u>334,205</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	16		
<b>Unrestricted funds</b>	16		
General funds		327,009	334,205
		<u>327,009</u>	<u>334,205</u>
<b>Reserves</b>	16		
<b>Total funds</b>		<u>327,009</u>	<u>334,205</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 December 2023

And signed on its behalf by:

Revd. J. B. Pettifer  
Trustee  
18 December 2023

**Briercliffe Company Limited**  
**Statement of Cash flows**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	(7,196)	(6,012)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	13,844	13,301
Dividends, interest and rents from investments	(24,982)	(22,508)
Decrease in trade and other receivables	2,637	259
Decrease in trade and other payables	(4,520)	(1,004)
<b>Net cash used in operating activities</b>	<u>(20,217)</u>	<u>(15,964)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	24,982	22,508
<b>Net cash from investing activities</b>	<u>24,982</u>	<u>13,202</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	4,765	(2,762)
<b>Cash and cash equivalents at the beginning of the year</b>	518	4,327
<b>Cash and cash equivalents at the end of the year</b>	<u>5,283</u>	<u>1,565</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	3,541	529
Bank overdrafts	-	(11)
	<u>3,541</u>	<u>518</u>

**1 Accounting policies**

**Basis of preparation**

The 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Straight Line
Fixtures Fittings & Equipment	15% Straight Line
Plant & Integrated Features	10% Straight Line

Included in the cost or valuation of land and buildings is freehold land of £8,566 (2020 - £8566) which is not depreciated. The directors have followed the transitional provisions of Financial Reporting Standard 15 regarding the valuation of the freehold buildings. The properties were valued in March 1998 and this valuation has not been updated. Freehold buildings are shown at a valuation together with related depreciation. The historical cost is £523,160 (2018 - £523,160), the accumulated depreciation is £280,325 (2018 - £267,647) and the historical net book value is £362,140 (2018 - £374,818).

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. In the event of the winding up or discontinuation of the company the members are liable to contribute an amount not exceeding £1 towards the debts and liabilities of the company.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>		
Donations and legacies	16,230	16,230
Investments	22,508	22,508
<b>Total</b>	38,738	38,738
<b>Expenditure on:</b>		
Other	44,750	44,750
<b>Total</b>	44,750	44,750
<b>Net income</b>	(6,012)	(6,012)
<b>Net income before other gains/(losses)</b>	(6,012)	(6,012)
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	(6,012)	(6,012)
<b>Reconciliation of funds:</b>		
Total funds brought forward	340,217	340,217
<b>Total funds carried forward</b>	334,205	334,205

## 4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
General Gifts & Donations Received	12,181	12,181	10,549
Grants from The Vine Fellowship	-	-	5,681
	12,181	12,181	16,230

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Rental income	24,982	24,982	22,508
	<u>24,982</u>	<u>24,982</u>	<u>22,508</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Food and Book stocks	8,383	8,383	-
Grants made to The Vine	2,201	2,201	-
<i>Governance costs</i>			
	<u>10,584</u>	<u>10,584</u>	<u>-</u>

7 Analysis of grants

Activity or programme	Grants to Institutions	Total 2023	Total 2022
	£	£	£
Charitable Donations	2,201	2,201	-
	<u>2,201</u>	<u>2,201</u>	<u>-</u>

Activity or programme	Grant funding of activities	Total 2023	Total 2022
	£	£	£
Charitable Donations	2,201	2,201	-
	<u>2,201</u>	<u>2,201</u>	<u>-</u>

## 8 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Educational Resources	-	-	292
Motor and travel costs	570	570	-
Premises costs	12,552	12,552	21,126
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	13,844	13,844	13,301
General administrative costs	5,492	5,492	6,167
Legal and professional costs	1,317	1,317	3,864
	<u>33,775</u>	<u>33,775</u>	<u>44,750</u>

## 9 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	13,844	13,301

## 10 Trustee remuneration and expenses

	2023	2022
	Number	Number
The nature of the reimbursed expenses		
		No directors received any remuneration or were reimbursed expenses incurred in connection with their work for the Charity. During the year, a director of the company, Rev J B Pettifer, resided at the company's Alpine Drive property, in his capacity as the Senior Pastor of The Vine Fellowship. Miss K J Oliver also a Director of the Company, resides at the Christian Centre in relation to her work for The Vine Fellowship. Alan Campbell, a Director and Company Secretary, resides at the Christian Centre in relation to his work as Assistant Pastor for The Vine Fellowship. The Charity also provides financial support to The Vine Fellowship from which Patricia Clegg, and Reverend J.B. Pettifer, both Directors of Briercliffe Company Limited receive remuneration.

**11 Staff costs**

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charitable Activities	-	-

The Charity operates a Workplace Pension Scheme with NEST for its employees

**12 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures Fittings &amp; Equipment</b>	<b>Plant &amp; Integrated Features</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>				
At 1 April 2022	644,513	115,175	9,306	768,994
At 31 March 2023	<u>644,513</u>	<u>115,175</u>	<u>9,306</u>	<u>768,994</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	318,423	114,465	388	433,276
Depreciation charge for the year	12,719	194	931	13,844
At 31 March 2023	<u>331,142</u>	<u>114,659</u>	<u>1,319</u>	<u>447,120</u>
<b>Net book values</b>				
At 31 March 2023	<u>313,371</u>	<u>516</u>	<u>7,987</u>	<u>321,874</u>
At 31 March 2022	<u>326,090</u>	<u>710</u>	<u>8,918</u>	<u>335,718</u>

## 13 Investments

	Investment in Subsidiaries £	Total £
<b>Cost or revaluation</b>		
At 1 April 2022	1	1
At 31 March 2023	1	1
<b>Net book values</b>		
At 31 March 2023	1	1
At 31 March 2022	1	1

**Investment in Subsidiaries**

The company has the following subsidiary undertakings:

Name of company	Country of incorporation (if not UK)	Class of shares held	% age of shares held %	Capital and reserves at end of the relevant year £	Profit/(loss ) for the relevant year £
Dove Trading Limited		Ordinary	100	(9,970)	(1,806)

## 14 Debtors

	2023 £	2022 £
Prepayments and accrued income	1,761	4,398
	<u>1,761</u>	<u>4,398</u>

## 15 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	-	11
Trade creditors	(1,114)	3,406
Accruals	1,282	3,024
	<u>168</u>	<u>6,441</u>

## 16 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2023 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	334,205	37,163	(44,359)	327,009
<b>Total funds</b>	<u>334,205</u>	<u>37,163</u>	<u>(44,359)</u>	<u>327,009</u>

## 17 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	321,874	321,874
Investments	1	1
Net current assets	5,134	5,134
	<u>327,009</u>	<u>327,009</u>

## 18 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	529	3,012	3,541
	<u>529</u>	<u>3,012</u>	<u>3,541</u>
Net debt	<u>529</u>	<u>3,012</u>	<u>3,541</u>

## 19 Commitments

**Operating lease commitments**

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

**Pension commitments**

The charity has a defined contribution Workplace Pension Scheme

**Briercliffe Company Limited**

**Notes to the Accounts**

**20 Related party disclosures**

<i>Name of related party</i>	The Vine Fellowship
<i>Description of relationship between the parties</i>	These Charities share a number of Trustees
<i>Description of transaction and general amounts involved</i>	Donations of £5,680.92 were received from The Vine Fellowship
<b><i>Controlling party</i></b>	

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Briercliffe Company Limited**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies			
General Gifts & Donations Received	12,181	12,181	10,549
Grants from The Vine Fellowship	-	-	5,681
	<u>12,181</u>	<u>12,181</u>	<u>16,230</u>
Investments			
Rental income	24,982	24,982	22,508
	<u>24,982</u>	<u>24,982</u>	<u>22,508</u>
<b>Total income and endowments</b>	<b>37,163</b>	<b>37,163</b>	<b>38,738</b>
<b>Expenditure on:</b>			
Charitable activities			
Food and Book stocks	8,383	8,383	-
Grants made to The Vine	2,201	2,201	-
	<u>10,584</u>	<u>10,584</u>	<u>-</u>
<b>Total of expenditure on charitable activities</b>	<b>10,584</b>	<b>10,584</b>	<b>-</b>
Other expenditure			
Educational Resources	-	-	292
	<u>-</u>	<u>-</u>	<u>292</u>
Motor and travel costs			
Vehicles - Repairs and maintenance	570	570	-
	<u>570</u>	<u>570</u>	<u>-</u>
Premises costs			
Rates	-	-	4,233
Light, heat and power	-	-	5,645
Premises cleaning	4,619	4,619	3,762
Premises repairs and maintenance	7,933	7,933	6,916
Other premises costs	-	-	570
	<u>12,552</u>	<u>12,552</u>	<u>21,126</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	12,719	12,719	12,719
Depreciation of Fixtures Fittings & Equipment	931	931	388

**Briercliffe Company Limited**  
**Detailed Statement of Financial Activities**

Depreciation of Plant & Integrated Features	-	-	-
Depreciation of Bank charges	194	194	194
Equipment leasing and hire charges	1,283	1,283	1,330
General insurances	3,380	3,380	3,546
Software, IT support and related costs	156	156	33
Sundry expenses	35	35	293
Telephone, fax and broadband	438	438	489
	<u>19,336</u>	<u>19,336</u>	<u>19,468</u>
Legal and professional costs			
Audit/Independent examination fees	1,317	1,317	3,864
	<u>1,317</u>	<u>1,317</u>	<u>3,864</u>
<b>Total of expenditure of other costs</b>	<u>33,775</u>	<u>33,775</u>	<u>44,750</u>
<b>Total expenditure</b>	44,359	44,359	44,750
Net gains on investments	-	-	-
	<u>(7,196)</u>	<u>(7,196)</u>	<u>(6,012)</u>
<b>Net expenditure</b>			
<b>Net expenditure before other gains/(losses)</b>	<u>(7,196)</u>	<u>(7,196)</u>	<u>(6,012)</u>
Other Gains	-	-	-
	<u>(7,196)</u>	<u>(7,196)</u>	<u>(6,012)</u>
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	334,205	334,205	340,217
<b>Total funds carried forward</b>	<u>327,009</u>	<u>327,009</u>	<u>334,205</u>