

South Liverpool Vineyard Christian Fellowship
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2019

BRAMWELL MORRIS

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2019

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South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2019.

Reference and administrative details

Registered charity name	South Liverpool Vineyard Christian Fellowship
Charity registration number	1057680
Company registration number	3197807
Principal office and registered office	2 Cardwell Road Garston Liverpool L19

The trustees

Mr A Larkin
Mr N Draycott
Mrs E Ross
Miss E Gaynor

Company secretary Emily Ross

Independent examiner Mr G Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The Memorandum of Association and the Article, of Association (10/05/1996) govern South Liverpool Vineyard. The Senior Pastor (Mr. A C Larkin) along with the other trustees have the general management and control of the administration of the charity.

Trustees are appointed in line with the Memorandum and Articles of Association. Trustees are chosen both for their understanding of the objects of the charity and their professional expertise and experience.

Day to day management of the Charity is delegated to Mr. A.C and Mrs S Larkin the staff and the senior leaders of South Liverpool Vineyard to implement the objectives of the Charity. The trustees are kept informed through regular reports and informal involvement.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2019

Structure, governance and management *(continued)*

The Charity is a member of Vineyard Churches UK a charity that functions as a resource for similar churches. They specifically provide resources, training and pastoral oversight. The membership allows Reverend A C Larkin to be an accredited pastor and the right for him to use the Trademark "Vineyard" name in association with South Liverpool Vineyard Church.

Objectives and activities

1. The furtherance of religious or secular public education.
2. The advancement of the Christian Faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2019

Achievements and performance

Condensed Report for 2019

We have continued working in the L8 area around our church interacting with the public during 2019.

We have maintained working amongst those suffering from Domestic Abuse, asylum seekers, refugees, sex trafficked women and those financially challenged. We have continued our involvement with those suffering from Domestic abuse by decorating a room for them when they are given somewhere to live. We work with 4 agencies in the local area through referrals.

The Church allotment continues to help young families work in an outdoor space to grow things and explore nature and the environment particularly families who have no gardens. The families have planted vegetables and fruit which they have in turn enjoyed picking and using and sharing with others. This project is bringing people together from all economic backgrounds and skills, including scientists who deal with environmental issues in their jobs who are keen to educate everyone about the world of nature.

Our Grow Baby has continued to increase ,giving away good quality second-hand / new clothing for children aged 0 - 5yrs, plus good quality equipment which is donated i.e. pushchairs, cribs, cots etc, We gather on an average of 25/30 families per week. The women often stay and chat having a cup of tea or coffee and toast, this is mainly because it gets them out of the house and is helping them with their English. They can also bring clothing back when the babies/children grow out of them and exchange them. Everything is free. We have had great success with this outreach and have had many asylum seekers/refugees coming along. Local children's agencies heard about us through the grapevine and have been along to visit and see what happens and are now contacting us when they have clients in need. Our volunteer base is mainly local both asylum seekers and others which is brilliant, they have come along for help and then want to give back by volunteering.

Our coffee morning still flourishes in the local Tesco café where we meet a group of mainly women who share their lives with us. This helps to develop relationships and friendships, support one another. In this relaxed situation we are a listening ear for many in difficult situations. It is amazing how this has become a meeting place leading to other things. For example, through this we have found some of the women coming along with their children to both our Grow baby and Sunday meetings, also they will bring their friends along.

Our women's group still continues cooking meals for a 2-week period for those who have had babies, for those in the church and for friends of church people. We also do meals for those from Church and friends who are going through times of trauma and need that break to regroup.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2019

Financial review

It is the policy of South Liverpool Vineyard to maintain a current account for regular expenses and payments and a separate deposit account for reserves. During this period reserves were maintained at a level that could cover almost 4 months of regular expenses in order to safeguard against sudden drops in income or unexpected changes in the Gift Aid tax reclaim allowances.

It is the policy of South Liverpool Vineyard to build reserves to a level that would cover six months of the regular expenses of the Charity and steps are being taken to build up reserves levels. The charity had a surplus of £26,234 in the 2019 fiscal year.

The primary source of income for South Liverpool Vineyard is the money donated by members of the church in either restricted or non restricted offerings. This is aided by the system of being able to reclaim tax paid under the gift aid system.

The main application of the funds of the charity have been in the areas of Salaries, Venue hire, Administrative support and expenses and giving to charitable causes identified as supporting the charity's objectives.

It is expected that income to expenditure ratios should increase slightly in 2020 in comparison to those seen in 2019.

Plans for future periods

The Charity plans to maintain its pursuit of its objectives as set out above. This will continue to be facilitated by the ministry of small groups meeting the needs of specific groups of people, continuation of Sunday meetings and courses to support marriage and the family.

Public Benefit

As a Church we aim for the majority of our work to be of benefit to the public.

We have continued to interact with the public in numerous ways throughout 2019.

Work continues to be done working with the vulnerable, in particular those suffering from domestic abuse, asylum seekers, refugees, sex trafficked women and those financially challenged.

We are also continuing with the Grow Baby project which distributes good quality second hand/new clothing for children aged 0-5 years. We also give away any good quality equipment which is donated ie pushchairs, cots, car seats etc. They can also bring clothing back when the babies/children grow out of them and exchange them. Everything is free. We have had great success with this project and have had many asylum seekers coming along.

The Church has taken on an allotment which came about by watching how young families in our local area responded to an outdoor space to grow things and explore nature and the environment particularly families who have no gardens. The families have started to plant vegetables and fruit. This project is bringing people together from all economic backgrounds and skills, we have scientists who deal with environmental issues in their jobs who are keen to educate us about the world of nature

Our women's group is continuing to reach out to women within and without the church who have babies, cooking meals for them during the first two weeks post delivery which has raised some very positive feedback.

South Liverpool Vineyard Christian Fellowship

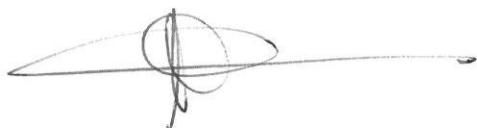
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2019

The trustees' annual report and the strategic report were approved on13/10/20..... and signed on behalf of the board of trustees by:

Mr A Larkin
Director

A handwritten signature in black ink, consisting of a large, stylized 'A' with a horizontal line extending to the right.

Emily Ross
Charity Secretary

A handwritten signature in black ink, written in a cursive style, reading 'Emily Ross'.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Liverpool Vineyard Christian Fellowship

Year ended 31 December 2019

I report to the trustees on my examination of the financial statements of South Liverpool Vineyard Christian Fellowship ('the charity') for the year ended 31 December 2019.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of 'Accounting body'.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. 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 accounts to be reached.



Mr G Mattocks FCA
Independent Examiner
Bramwell Morris Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

13/10/2020

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	89,738	9,060	98,798	65,685
Total income		<u>89,738</u>	<u>9,060</u>	<u>98,798</u>	<u>65,685</u>
Expenditure					
Expenditure on charitable activities	6,7	63,484	3,235	66,719	61,740
Other expenditure	8	5,845	—	5,845	5,420
Total expenditure		<u>69,329</u>	<u>3,235</u>	<u>72,564</u>	<u>67,160</u>
Net income/(expenditure) and net movement in funds		<u>20,409</u>	<u>5,825</u>	<u>26,234</u>	<u>(1,475)</u>
Reconciliation of funds					
Total funds brought forward		3,408	3,266	6,674	8,149
Total funds carried forward		<u>23,817</u>	<u>9,091</u>	<u>32,908</u>	<u>6,674</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Statement of Financial Position

31 December 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	13	532	710
Current assets			
Debtors	14	1,600	1,787
Cash at bank and in hand		<u>32,427</u>	<u>5,288</u>
		<u>34,027</u>	<u>7,075</u>
Creditors: amounts falling due within one year	15	<u>1,651</u>	<u>1,111</u>
Net current assets		<u>32,376</u>	<u>5,964</u>
Total assets less current liabilities		<u>32,908</u>	<u>6,674</u>
Net assets		<u>32,908</u>	<u>6,674</u>
Funds of the charity			
Restricted funds		9,091	3,266
Unrestricted funds		<u>23,817</u>	<u>3,408</u>
Total charity funds	16	<u>32,908</u>	<u>6,674</u>

For the year ending 31 December 2019 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 13/10/20, and are signed on behalf of the board by:

Mr A Larkin
Director

The notes on pages 9 to 16 form part of these financial statements.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2019

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Cardwell Road, Garston, Liverpool, L19.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charity is a Company Limited by Guarantee, having no share capital.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Gifts and Donations	89,738	9,060	98,798

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Gifts and Donations	64,058	1,627	65,685

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Direct Charitable Activities	63,484	3,235	66,719

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Direct Charitable Activities	59,594	2,146	61,740

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2019 £	Total fund 2018 £
Direct Charitable Activities	53,880	12,839	66,719	61,740

8. Other expenditure

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Office Costs	2,047	2,047	2,012	2,012
Repairs	65	65	90	90
Legal & professional costs	3,733	3,733	3,318	3,318
	5,845	5,845	5,420	5,420

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	178	237
Loss on disposal of tangible fixed assets	<u>2,047</u>	<u>2,012</u>

10. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>947</u>	<u>930</u>

11. Staff costs

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

	2019	2018
	£	£
Wages and salaries	<u>37,966</u>	<u>37,703</u>

The average head count of employees during the year was 3 (2018: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of fellowship staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

12. Trustee remuneration and expenses

The wages and salaries shown on the Detailed Statement of Financial Activities include salary in the amount of £15,200 to Mr A Larkin, a trustee, who was also reimbursed expenses in the amount of £1,697.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2019 and 31 December 2019	15,868	15,868
Depreciation		
At 1 January 2019	15,158	15,158
Charge for the year	178	178
At 31 December 2019	15,336	15,336
Carrying amount		
At 31 December 2019	532	532
At 31 December 2018	710	710

14. Debtors

	2019 £	2018 £
Other debtors	1,600	1,787

15. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	1,651	1,111

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
General funds	3,408	89,738	(69,329)	23,817

Restricted funds

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Restricted Funds	3,266	9,060	(3,235)	9,091

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

16. Analysis of charitable funds *(continued)*

The restricted fund transactions during the year were as follows:

	At 1.1.19	Income	Expenditure	At 31.12.19
	£	£	£	£
Netball	197	—	—	197
Ali Greaves	—	1,790	(2,280)	(490)
L8 Community	84	—	—	84
GrowBaby	—	25	(117)	(92)
Hampers	94	—	(336)	(242)
Whitechapel	147	20	—	167
L8 Sing	1,074	—	—	1,074
3Peaks	1,670	—	(142)	1,528
Building	—	7,225	(360)	6,865
Totals	<u>3,266</u>	<u>9,060</u>	<u>(3,235)</u>	<u>9,091</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Tangible fixed assets	532	532	710
Current assets	34,027	34,027	7,075
Creditors less than 1 year	(1,651)	(1,651)	(1,111)
Net assets	<u>32,908</u>	<u>32,908</u>	<u>6,674</u>

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Management Information

Year ended 31 December 2019

The following pages do not form part of the financial statements.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Gifts and Donations	98,798	65,685
	<u> </u>	<u> </u>
Total income	<u>98,798</u>	<u>65,685</u>
 Expenditure		
Expenditure on charitable activities		
Wages and salaries	37,966	37,703
Depreciation	178	237
rates, water, light, heat & telephone	11,146	6,849
conference & travel expenses	3,782	4,118
charitable donations	12,839	12,542
ministry activities	808	291
	<u>66,719</u>	<u>61,740</u>
 Other expenditure		
Office Costs	2,047	2,012
Repairs	65	90
Legal & professional costs	3,733	3,318
	<u>5,845</u>	<u>5,420</u>
	<u> </u>	<u> </u>
Total expenditure	<u>72,564</u>	<u>67,160</u>
	<u> </u>	<u> </u>
Net income/(expenditure)	<u>26,234</u>	<u>(1,475)</u>

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2019

	2019 £	2018 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - wages/salaries	37,966	37,703
Direct charitable activity 1 - depreciation	178	237
Direct charitable activity 1 - rates & water, light, heat & telephone	11,146	6,849
Direct charitable activity 1 - conference & travel expenses	3,782	4,118
Direct charitable activity 1 - ministry activities	808	291
	<u>53,880</u>	<u>49,198</u>
<i>Grant funding activities</i>		
Grant charitable activity 1 - charitable donations	12,839	12,542
	<u>12,839</u>	<u>12,542</u>
Expenditure on charitable activities	<u><u>66,719</u></u>	<u><u>61,740</u></u>