

COMPANY REGISTRATION NUMBER: 3197807
CHARITY REGISTRATION NUMBER: 1057680

South Liverpool Vineyard Christian Fellowship
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2018

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 2018

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9
<i>The following pages do not form part of the financial statements</i>	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

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

Year ended 31 December 2018

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 2018.

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 Mallocks 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 2018

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 2018

Achievements and performance

Summary of 2018 Activities

During 2018 we continued our interaction with the public in the L8 area. The main expressions of this have been:

Working amongst those suffering from Domestic Abuse, asylum seekers, refugees, sex trafficked women and the local poor. We have maintained the involvement with those suffering from Domestic abuse through continuing with the decorating. We continue to work with 4 agencies in the local area through referrals. One of the ladies we helped came along to our Messy Church with her children.

One of our small groups have held two litter-picks where a small number of volunteers have gathered several bags of rubbish from the streets surrounding the church in L8. This involved liaising with the council to borrow their equipment and engaging with several members of the community who were intrigued by volunteers spending a Saturday picking up other people's rubbish.

Another of our small groups did a couple of jewellery nights, i.e. making jewellery, this was absolutely loved by some of the community who went along. This builds relationships with individuals as they enjoy the craft together. This was run in the home of one of the community as the numbers were quite small. Also, this group ran a film night which again involved the community.

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. We are establishing a small play area i.e. sandpit, insect houses and a place where people can come and sit and enjoy nature. We are building a community feeding and educating people.

We continue our monthly Messy Church which is still popular with the community and we continue to draw them in each month to enjoy the craft, songs and story and a free buffet lunch. Some of the community have become involved in the church itself. It has given us the opportunity to build relationships with the families and chat to many of them helping them with their English speaking. We continue to keep our eyes and ears open to see if there is any way we can help those in need.

Our Grow Baby has continued to increase, during the last year we gave away over 35,000 items, good quality second-hand / new clothing for children aged 0 - 5yrs. We also gave away good quality equipment which is donated i.e. pushchairs, cribs, cots etc. 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. We are still attracting local children's agencies who have been along to visit and see what happens and are now contacting us when they have clients in need. Also, other agencies involved in helping women in the area i.e. those sex trafficked. The local Tesco store is still involved. The Community champion continues to look for ways to raise funding for us. 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 continues to flourish in the local Tesco café where we meet a group of mainly women who share their lives with us. The purpose is 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

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

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

Year ended 31 December 2018

found some of the women coming along with their children to both our Messy church and Sunday meetings, also they will bring their friends along.

Through our women's group the provision of meals continues for a 2 week period for those who have had babies, for those in the church and for friends of church people. We have had a number of babies recently both in the church and in the community and the women in the community particularly have said how much it has helped them. At Christmas a last minute request for a family known to one of our church members provided an amazing amount of food to help them through a very difficult time. They were so so thankful. These meals are mainly home cooked.

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 deficit of £1,475 in the 2018 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 in 2019 in comparison to those seen in 2018.

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.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

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

Year ended 31 December 2018

Plans for future periods *(continued)*

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 2018.

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

Our monthly Messy Church event is growing and we have a large number of the community gathering each month, and this includes a free buffet lunch.

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

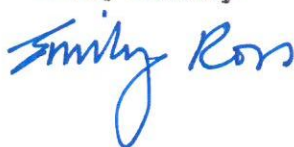
Our women's group is continuing to reach out to women within and without the church who have babies, cooking meals for them during the first two weeks post delivery which has raised some very positive feedback.

The trustees' annual report and the strategic report were approved on 13/9/19 and signed on behalf of the board of trustees by:

Mr A Larkin
Director



Emily Ross
Charity Secretary



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 2018

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 2018.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law and 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 386 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

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

13/5/19

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2018

		Unrestricted funds £	2018 Restricted funds £	Total funds £	2017 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	64,058	1,627	65,685	70,648
Total income		<u>64,058</u>	<u>1,627</u>	<u>65,685</u>	<u>70,648</u>
Expenditure					
Expenditure on charitable activities	6,7	59,594	2,146	61,740	71,048
Other expenditure	8	5,420	—	5,420	6,606
Total expenditure		<u>65,014</u>	<u>2,146</u>	<u>67,160</u>	<u>77,654</u>
Net expenditure and net movement in funds		<u>(956)</u>	<u>(519)</u>	<u>(1,475)</u>	<u>(7,006)</u>
Reconciliation of funds					
Total funds brought forward		4,364	3,785	8,149	15,155
Total funds carried forward		<u>3,408</u>	<u>3,266</u>	<u>6,674</u>	<u>8,149</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 15 form part of these financial statements.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Statement of Financial Position

31 December 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	13	710	947
Current assets			
Debtors	14	1,787	901
Cash at bank and in hand		5,288	6,801
		<u>7,075</u>	<u>7,702</u>
Creditors: amounts falling due within one year	15	<u>1,111</u>	<u>500</u>
Net current assets		<u>5,964</u>	<u>7,202</u>
Total assets less current liabilities		<u>6,674</u>	<u>8,149</u>
Net assets		<u>6,674</u>	<u>8,149</u>
Funds of the charity			
Restricted funds		3,266	3,785
Unrestricted funds		3,408	4,364
Total charity funds	16	<u>6,674</u>	<u>8,149</u>

For the year ending 31 December 2018 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 13/9/19, and are signed on behalf of the board by:

Mr A Larkin
Director



The notes on pages 9 to 15 form part of these financial statements.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2018

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.

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.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

3. Accounting policies *(continued)*

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.

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.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

3. Accounting policies *(continued)*

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

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.

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.

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Gifts and Donations	64,056	1,627	65,685

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Gifts and Donations	67,760	2,888	70,648

6. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Direct Charitable Activities			
	67,893	3,155	71,048

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2018

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Total funds 2018	Total fund 2017
	£	£	£	£
Direct Charitable Activities	<u>49,198</u>	<u>12,542</u>	<u>61,740</u>	<u>71,048</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2018	Unrestricted Funds	Total Funds 2017
	£	£	£	£
Office Costs	2,012	<u>2,012</u>	2,681	<u>2,681</u>
Repairs	90	<u>90</u>	—	<u>—</u>
Legal & professional costs	3,318	<u>3,318</u>	3,925	<u>3,925</u>
	<u>5,420</u>	<u>5,420</u>	<u>6,606</u>	<u>6,606</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible fixed assets	237	316
Loss on disposal of tangible fixed assets	<u>2,012</u>	<u>2,681</u>

10. Independent examination fees

	2018	2017
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>930</u>	<u>1,441</u>

11. Staff costs

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

	2018	2017
	£	£
Wages and salaries	<u>37,703</u>	<u>42,810</u>

The average head count of employees during the year was 3 (2017: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	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 (2017: Nil).

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2018

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 £1,471.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2018 and 31 December 2018	<u>15,868</u>	<u>15,868</u>
Depreciation		
At 1 January 2018	14,921	14,921
Charge for the year	<u>237</u>	<u>237</u>
At 31 December 2018	<u>15,158</u>	<u>15,158</u>
Carrying amount		
At 31 December 2018	<u>710</u>	<u>710</u>
At 31 December 2017	<u>947</u>	<u>947</u>

14. Debtors

	2018 £	2017 £
Other debtors	<u>1,787</u>	<u>901</u>

15. Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>1,111</u>	<u>500</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 18 £	Income £	Expenditure £	At 31 December r 2018 £
General funds	<u>4,364</u>	<u>64,058</u>	<u>(65,014)</u>	<u>3,408</u>

Restricted funds

	At 1 January 20 18 £	Income £	Expenditure £	At 31 December r 2018 £
Restricted Funds	<u>3,785</u>	<u>1,627</u>	<u>(2,146)</u>	<u>3,266</u>

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

15. Analysis of charitable funds *(continued)*

The restricted fund transactions during the year were as follows:

	At 1.1.18	Income	Expenditure	At 31.12.18
	£	£	£	£
Netball	197	—	—	197
Ali Greaves	—	1,200	(1,200)	—
L8 Community	—	84	—	84
GrowBaby	—	243	(243)	—
Hampers	94	—	—	94
Whitechapel	47	100	—	147
L8 Sing	1,074	—	—	1,074
3Peaks	2,373	—	(703)	1,670
Totals	3,785	1,627	(2,146)	3,266

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Tangible fixed assets	710	710	947
Current assets	7,075	7,075	7,702
Creditors less than 1 year	(1,111)	(1,111)	(500)
Net assets	6,674	6,674	8,149

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Management Information

Year ended 31 December 2018

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 2018

	2018 £	2017 £
Income and endowments		
Donations and legacies		
Gifts and Donations	65,685	70,648
Total income	<u>65,685</u>	<u>70,648</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	37,703	42,810
Depreciation	237	316
rates, water, light, heat & telephone	6,849	10,167
conference & travel expenses	4,118	3,685
charitable donations	12,542	13,844
ministry activities	291	226
	<u>61,740</u>	<u>71,048</u>
Other expenditure		
Office Costs	2,012	2,681
Repairs	90	-
Legal & professional costs	3,318	3,925
	<u>5,420</u>	<u>6,606</u>
Total expenditure	<u>67,160</u>	<u>77,654</u>
Net expenditure	<u>(1,475)</u>	<u>(7,006)</u>

South Liverpool Vineyard Christian Fellowship

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2018

	2018	2017
	£	£
Expenditure on charitable activities		
Direct Charitable Activities		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	37,703	42,810
Direct charitable activity 1 - depreciation	237	316
Direct charitable activity 1 - rates & water, light, heat & telephone	6,849	10,167
Direct charitable activity 1 - conference & travel expenses	4,118	3,685
Direct charitable activity 1 - ministry activities	291	226
	49,198	57,204
Grant funding activities		
Grant charitable activity 1 - charitable donations	12,542	13,844
	61,740	71,048
Expenditure on charitable activities		