VINELIFE CHURCH MANCHESTER

England & Wales · Charity number 1029849

Details

Other names	MANCHESTER VINEYARD CHURCH, VINEYARD CHRISTIAN FELLOWSHIP MANCHESTER, MANCHESTER VINEYARD, MV CENTRE
Status	Registered
Legal form	Charitable company
Company number	02874157
Registered	1993-12-16
Register	View on the Charity Commission register

Contact

Address	1.10 Universal Square Devonshire Street North Manchester M12 6JH
Phone	07460494212
Email	admin@vinelife.co.uk
Website	www.vinelife.co.uk

Activities

Objects: 1. THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION. 2. THE ADVANCEMENT OF THE CHRISTIAN FAITH INCLUDING THE PLANTING OF NEW CHURCHES/CONGREGATIONS IN THE UK AND OVERSEAS. 3. THE RELIEF OF THE POOR AND NEEDY. 4. THE RELIEF OF THE SICK AND ELDERLY. 5. SUCH OTHER CHARITABLE OBJECTS AS THE COMMITTEE SHALL IN THEIR ABSOLUTE DISCRETION SEE FIT.

Activities: The stated aims of Vinelife Church Manchester are to promote the Christian religion and relieve poverty. Mission statement: Encountering God, Empowering People, Engaging our City.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£298,933	£298,512	-	-
2024-03-31	£716,530	£471,752	£499,871	8
2023-03-31	£332,958	£372,445	-	-
2022-03-31	£432,670	£520,486	-	-
2021-03-31	£810,922	£621,715	£976,581	14

Trustees

Name	Role	Appointed
Craig Julian Lister		2025-11-26
Peter Bell		2024-11-06
Susan Crawford		2023-03-13

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VINELIFE CHURCH MANCHESTER

England & Wales - Charity number 1029849

Accounts

COMPANY REGISTRATION NUMBER: 02874157
CHARITY REGISTRATION NUMBER: 1029849

Vinelife Church Manchester

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

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

Vinelife Church Manchester

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2025

The directors, 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 March 2025.

Reference and administrative details

Registered charity name	Vinelife Church Manchester	
Charity registration number	1029849	
Company registration number	2874157	
Principal office and registered office	1.10 Universal Square Devonshire Street North Manchester M12 6JH England	
The directors	Mr A Janse Van Vuuren Mrs G Owuamaegbu Mrs S Crawford Mr P Bell	(Appointed 6 November 2024)
Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN	

Structure, governance and management

Vinelife Church Manchester is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

Overall direction and supervision of the activities of the Association is exercised by a Management Committee of 3 Directors including the Treasurer, Mr A J Van Vuuren.

New Trustees are appointed by a consensus of current trustees. A process is being put in place to induct new trustees by formal external training along with review of internal processes and briefings of matters of significance.

Trustees are in the process of introducing market based pay scales and a formalised staff review process.

Objectives and activities

Vinelife Church Manchester's Mission Statement

The stated aims of Vinelife Church Manchester are to promote the Christian religion and relieve poverty. Our mission is to be a wholehearted community of Jesus followers, seeking God's kingdom in Manchester and beyond.

Our Core activities are outlined below

Below we have listed and described our core activities, where they are currently, what has been happening in the last year and where we are wanting things to develop on into the future.

Everything we do as a church flows out of our mission statement (outlined above) and the aim of what we do is to see our vision statement fulfilled:

Public Benefit

As a Church we aim for the majority of our work to be of benefit to the public. Financial support is made available for the provision of 'Grants and Gifts' to individuals and organisations committed to Christian work.

Strategic report

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

Achievements and performance

General
During this financial year, the Church maintained stability and sustained its recovery. The Church advanced its strategic vision outlined in the prior year, with an emphasis on prayer, teaching, and ministry. This ongoing stability contributed to a positive trend in membership growth.

Sundays
Sunday morning gatherings have continued at Burnage Academy for Boys. We able to host times of vibrant worship, Bible teaching and prayer ministry, as well providing excellent input across our various groups for under 18s. The Sunday gatherings are well supported by volunteers and our church community shows a high level of engagement across all aspects. We are pleased to have been able to start outreach initiatives with other groups who also use the site. The leadership team continues to assess the ongoing strategic value of meeting in Burnage, as we find it does offer limitations with regard to some areas of ministry, but in general the space continues to work well for us.

Leadership
We have continued to have a Leadership Team leading the Church (The Core Leadership Team or CLT). The CLT focuses on the vison and mission of the church, supported by the board of Trustees who continue to ensure the charity is legally compliant and operating within its Memorandum of Articles of association as held by the Charity Commission.

Children's Ministry
Our ministry to under 18s continues to be a major strength of our church community, with many who join and stay at the church citing it as a major reason for doing so. In addition to the excellent provision on Sunday mornings, we also have groups for both older teenagers, and for parents and babies that meet during the week. Recognising the growth in our youth group in particular, we are excited to be adding additional working hours to our Youth Coordinator role from Sep 2025.

Additional Offerings
There were no additional Sunday offerings to raise funds for specific causes during the year. For our Christmas Appeal, we once again encouraged people to bring donations of food items to create gift hampers, rather than requesting financial contributions, although £476.49 was given in support of the appeal. As a result, we were again able to support nearly 200 families over 11 Greater Manchester schools with hampers, and shopping vouchers.

Compassion Ministry
We continued to support the work of Barnabus, a Manchester based Christian Charity working to alleviate homelessness across the city. A number of people from the church serve as volunteers with them. We also supported The Message trust, Boaz Trust and Citywall, reflecting our desire to support Compassion ministries across the city with whom we have a direct relationship. In addition, we have developed a compassion/outreach budget line from which congregation members can apply to help fund compassion & & outreach projects they are involved with. As this is new we have so far just funded the Horwich Healing Rooms project.

Pastoral Care Ministry
Pastoral care in Vinelife revolves primarily around our weekly mid-week small groups which continue to offer a place for people to receive spiritual, emotional and practical support. In addition to small groups, we have designated pastoral opportunities for our young adults (see relevant section) and parents of small children, alongside creating a variety of space for people to deepen connection and have access to more ongoing support. We also have structures in place to allow us to support those with acute pastoral needs, such as serious illness, and can mobilised groups of people to wrap around those in our community when needed. We were pleased to have added a new 'Benevolence' line,

which will allow us to be to able to help those in need more readily when required, and look forward this to being using more by our community.

Students
Whilst we conduct student-specific outreach activities, our care for students happens within our wider young adults programme. We have recently appointed a 'Connections Coordinator' as maternity cover, who has a specific focus on this demographic. We continue to be passionate about collaboration across student ministries in Manchester and look to encourage this wherever possible.

Campus Awakening
The Campus Project is not currently active day-to-day, but the resources created remain available and are still accessed by those working with students. With the small budget still assigned to this project, we maintain the website so as to continue distributing resources and also look for opportunities to support collaborative student mission activities in Manchester and beyond.

Acknowledgement
The Trustees would like to recognise and thank the many volunteers and staff involved in making church life and ministry happen, despite challenges they strive to deliver the best possible experience to congregants.

Financial review

The Church experienced a positive financial year, with regular giving remaining stable over the period. Despite higher costs resulting from the prior operational review, expenses were managed efficiently, allowing the Church to achieve favourable financial outcomes.

Giving
The church community has continued to give sacrificially and generously to the work of the Church. We are as a church committed to give away at least 10% of our donated income. We received a total of £285,387.88 in gifts for the year of which £1,938 were 'Restricted' in their use and £283,449.88 which were, unrestricted (see note). The total giving for 'Grants and Gifts' was £28,003.02 (9.81% of the overall total of unrestricted donated income).

Staff
The staff restructure that began in the last financial year came into place on 1st April, and as such the team is now comprised of the following roles: Team Leader, Admin & Operations Lead, Connection Lead, Children & Families Lead, Youth Coordinator, Media Coordinator & Sunday Coordinator. Whilst not a joint role, the same person will be taking the Youth and Media Coordinator roles. The Sunday Coordinator was vacant for most of the year and covered in part by freelancers, but was filled in February. We were delighted to wish our Connection Lead a happy maternity leave as they welcomed a new arrival in February. The staff team has also been enjoying moving in to Universal Square, where we have held office space since last April.

Financial review *(continued)*

Reserves Policy
Vinelife Church Manchester relies extensively on the generosity of those committed to its stated vision, mission and purpose. Income flows by their nature can be unpredictable, however, the Vinelife Church Manchester has maintained its membership and income over recent years. The major commitments at this time are staff notice and mortgage and loan repayments. The trustees have agreed a reserves policy as follows: To ensure the financial viability of the Church and its ability to meet its ongoing commitments the charity will endeavour to maintain, on average, sufficient reserves to cover all contractual obligations for one month and if possible up to three months.

Risk Management
The trustees and staff team at Vinelife have continued to review and strengthen financial and other procedures to ensure they reflect good practice. We have been working through all areas of church life undertaking written risk assessments and looking at how we operate at all our venues and have put in place a number of actions that reduce risks. We are now in a position to be able to review these assessments and work to reduce risks all across the life of the church. We operate with a well thought through budget that we feel minimises our exposure to unnecessary financial risk.

Plans for future periods

For the forthcoming period, the Church plans to continue to develop its organisational structure to adapt to a changing landscape.

Disabled Employees
In accordance with the charity's Equal Opportunity Policy, the Charity has an established fair employment practise in the recruitment, selection, retention and training of disabled staff.

Going Concern
Care is still being taken in managing cash flows, which remain within acceptable levels under clearly defined budgets.

We have stable reserves set aside, that are regularly recalculated in order to align with current overheads. Reserves would give us some allowances to navigate challenges to finances that may arise in the future.

The trustees see no material uncertainties about the charity's ability to continue.

The directors' annual report and the strategic report were approved on 10/10/2025..... and signed on behalf of the board of trustees by:

Mr A Janse Van Vuuren
Director

Vinelife Church Manchester

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Vinelife Church Manchester

Year ended 31 March 2025

I report to the directors on my examination of the financial statements of Vinelife Church Manchester ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the directors 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 accounts of the company 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no 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

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

10/10/25

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	283,831	3,452	**287,283**	311,423
Charitable activities	**6**	–	–	–	50,000
Investment income	**7**	11,650	–	**11,650**	4,854
Other income	**8**	–	–	–	350,253
Total income		295,481	3,452	**298,933**	716,530
Expenditure					
Expenditure on charitable activities	**9,10**	286,687	11,825	**298,512**	471,752
Total expenditure		286,687	11,825	**298,512**	471,752
Net income		8,794	(8,373)	**421**	244,778
Transfers between funds		(8,852)	8,852	–	–
Net movement in funds		(58)	479	**421**	244,778
Reconciliation of funds					
Total funds brought forward		497,568	2,303	**499,871**	255,093
Total funds carried forward		497,510	2,782	**500,292**	499,871

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

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2025 £	2024 £
Fixed assets				
Tangible fixed assets	17		16,607	20,427
Current assets				
Debtors	18	5,608		7,461
Cash at bank and in hand		481,319		478,584
		486,927		486,045
Creditors: amounts falling due within one year	19	3,242		6,601
Net current assets			483,685	479,444
Total assets less current liabilities			500,292	499,871
Funds of the charity				
Restricted funds			2,782	2,303
Unrestricted funds			497,510	497,568
Total charity funds	21		500,292	499,871

For the year ending 31 March 2025 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 10.10.2025 and are signed on behalf of the board by:

Mr A Janse Van Vuuren
Director

The notes on pages 10 to 19 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	**421**	244,778
Adjustments for:		
Depreciation of tangible fixed assets	**6,196**	10,593
Other interest receivable and similar income	**(11,650)**	(4,854)
Gains on disposal of tangible fixed assets	**–**	(350,253)
Changes in:		
Trade and other debtors	**1,853**	(1,546)
Trade and other creditors	**(3,359)**	(457,491)
Cash generated from operations	**(6,539)**	(558,773)
Interest received	**11,650**	4,854
Net cash from/(used in) operating activities	**5,111**	(553,919)
Cash flows from investing activities		
Purchase of tangible assets	**(2,376)**	(21,884)
Proceeds from sale of tangible assets	**–**	2,352,442
Net cash (used in)/from investing activities	**(2,376)**	1,329,558
Cash flows from financing activities		
Repayment of mortgage	**–**	(1,378,395)
Net cash used in financing activities	**–**	(1,378,395)
Net increase in cash and cash equivalents	**2,735**	397,244
Cash and cash equivalents at beginning of year	**478,584**	81,340
Cash and cash equivalents at end of year	**481,319**	478,584

The notes on pages 10 to 19 form part of these financial statements.

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 1.10 Universal Square, Devonshire Street North, Manchester, M12 6JH, England.

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.

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

General funds are unrestricted funds available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or by the nature of the appeal. The purpose and use of the restricted funds are set out in the notes to the accounts.

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

Charitable activities - includes all expenditure directly relating to the objects of the charity (in accordance with SORP 2005) including any VAT which cannot be recovered and comprises the following:

Grants payable - voluntary payments made in order to further the charity's objects.

Support costs - costs relating to the running of the charity itself rather than its charitable objects, and comprises the following:

Governance costs - expenditure relating to the audit of the charity and any trustee meetings.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Motor Vehicles	-	straight line over 5 years
Equipment	-	straight line over 5 years

Impairment of fixed assets

Fixed assets are reviewed annually for impairment.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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 2025 £**
Donations			
Campus Awakening	–	424	**424**
Gift Aid Income	208,220	661	**208,881**
Non Gift Aid Income	23,680	2,367	**26,047**
Gift Aid Tax Reclaimed	50,997	–	**50,997**
Equipment Hire and Sales	934	–	**934**
Student Merchandise Sales	–	–	–
	283,831	3,452	**287,283**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Campus Awakening	961	1,241	2,202
Gift Aid Income	203,149	12,787	215,936
Non Gift Aid Income	28,815	5,173	33,988
Gift Aid Tax Reclaimed	48,383	–	48,383
Equipment Hire and Sales	10,786	–	10,786
Student Merchandise Sales	128	–	128
	292,222	19,201	311,423

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Exclusivity and Licence funds	–	–	50,000	50,000

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Investment income and interest	11,650	**11,650**	4,854	4,854

8. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	350,253	350,253

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Direct charitable activities	284,347	11,825	**296,172**
Support costs	2,340	–	**2,340**
	286,687	11,825	**298,512**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activities	450,640	18,772	469,412
Support costs	2,340	–	2,340
	452,980	18,772	471,752

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Direct charitable activities	296,172	–	**296,172**	469,412
Governance costs	–	2,340	**2,340**	2,340
	296,172	2,340	**298,512**	471,752

11. Analysis of grants

	2025 £	2024 £
Grants to individuals		
Outreach giving	**28,410**	48,130
Total grants	**28,410**	48,130

12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**6,196**	10,593
Gains on disposal of tangible fixed assets	**–**	(350,253)

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**(2,340)**	(2,340)

14. Staff costs

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

	2025	2024
	£	£
Wages and salaries	**147,339**	141,448
Social security costs	**4,386**	5,698
Employer contributions to pension plans	**4,173**	2,613
	155,898	149,759

The average head count of employees during the year was 6 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - full time	**4**	4
Number of other staff - part time	**2**	4
	6	8

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

During the period under review, trustees received no remuneration nor expenses.

16. Transfers between funds

Donations and grants received for a specific purpose are released from restricted funds to general funds as the specific expenditure occurs.

17. Tangible fixed assets

	Motor vehicles	Equipment	**Total**
	£	£	**£**
Cost			
At 1 April 2024	14,574	37,600	**52,174**
Additions	–	2,376	**2,376**
At 31 March 2025	14,574	39,976	**54,550**
Depreciation			
At 1 April 2024	2,915	28,832	**31,747**
Charge for the year	2,915	3,281	**6,196**
At 31 March 2025	5,830	32,113	**37,943**
Carrying amount			
At 31 March 2025	8,744	7,863	**16,607**
At 31 March 2024	11,659	8,768	20,427

18. Debtors

	2025	2024
	£	£
Trade debtors	**1,439**	252
Other debtors - gift aid tax	**4,169**	7,027
Other debtors - cyclescheme	**–**	182
	5,608	7,461

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**895**	4,723
Social security and other taxes	**795**	1,878
Other creditors	**1,552**	**–**
	3,242	6,601

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,173 (2024: £2,613).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	**£**
General funds	497,568	295,481	(286,687)	(8,852)	**497,510**

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	253,219	697,329	(452,980)	–	497,568

The General fund represents the free funds of the charity which are not designated for particular purposes.

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	**£**
Restricted Funds	2,303	3,452	(11,825)	8,852	**2,782**

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Funds	1,874	19,201	(18,772)	–	2,303

21. Analysis of charitable funds *(continued)*

Analysis of Restricted Funds

	At 1 Apr 24 £	Income £	Expenditure £	Transfers £	**At 31 Mar 2025 £**
Christmas Appeal	–	608	(8,715)	8,107	–
The Mission	170	2,367	(2,703)	166	–
Campus Project	2,133	477	(407)	–	**2,203**
Just Sow Grant*	–	–	–	579	**579**
	2,303	3,452	(11,825)	8,852	**2,782**

Year ended 31 March 2024

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Christmas Appeal	–	301	(301)	–	–
Mission	322	5,117	(5,269)	–	170
Campus Project	1,552	1,417	(836)	–	2,133
Project Home	–	990	(990)	–	–
Weekend Away	–	11,376	(11,376)	–	–
	1,874	19,201	(18,772)	–	2,303

Purposes of Restricted Funds

- Christmas Appeal: donations towards families in need at Christmas time

- The Mission: support for The Mission as they work with orphans and vulnerable families in Mexico and Romania

- Campus Project: mission on university campuses

- Project Home: building project

- Weekend Away: donations and bookings for the Vinelife Weekend Away

- Just Sow Grant: given for Student Alpha / mission to Students
  * this transfer is made to recognise the restricted nature of the grant, originally received into general funds.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	16,607	–	**16,607**
Current assets	484,145	2,782	**486,927**
Creditors less than 1 year	(3,242)	–	**(3,242)**
Net assets	497,510	2,782	**500,292**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	20,427	–	20,427
Current assets	483,742	2,303	486,045
Creditors less than 1 year	(6,601)	–	(6,601)
Creditors greater than 1 year	–	–	–
Net assets	497,568	2,303	499,871

23. Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

24. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	478,584	2,735	**481,319**

Vinelife Church Manchester

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

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

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Campus Awakening	**424**	2,202
Gift Aid Income	**208,881**	215,936
Non Gift Aid Income	**26,047**	33,988
Gift Aid Tax Reclaimed	**50,997**	48,383
Equipment Hire and Sales	**934**	10,786
Student Merchandise Sales	**–**	128
	287,283	311,423
Charitable activities		
Exclusivity and Licence funds	**–**	50,000
Investment income		
Investment income and interest	**11,650**	4,854
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	**–**	350,253
Total income	**298,933**	716,530

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**147,339**	141,448
Employer's NIC	**4,386**	5,698
Pension costs	**4,173**	2,613
Rent	**28,673**	4,635
Light and heat	**–**	2,718
Repairs and maintenance	**346**	2,181
Insurance	**1,808**	26,723
Other motor/travel costs	**5,026**	3,648
Legal and professional fees	**4,683**	106,842
Telephone	**54**	488
Other office costs	**7,741**	4,778
Depreciation	**6,196**	10,593
Church Activities/events	**18,520**	16,210
Church Meeting Related Expenses	**32,317**	22,698
Training	**4,999**	1,864
Publicity	**624**	164
Bank charges	**514**	687
Mortgage interest	**–**	64,119
Grants paid	**28,410**	48,130
Transfers to the Mission	**2,703**	5,269
Equipment purchases	**–**	246
	298,512	471,752
Total expenditure	**298,512**	471,752
Net income	**421**	244,778

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	**147,339**	141,448
Employer's NIC	**4,386**	5,698
Pension costs	**4,173**	2,613
Rent	**28,673**	4,635
Light and heat	**–**	2,718
Repairs and maintenance	**346**	2,181
Insurance	**1,808**	26,723
Other motor/travel costs	**5,026**	3,648
Legal and professional fees	**2,343**	104,502
Telephone	**54**	488
Other office costs	**7,741**	4,778
Depreciation	**6,196**	10,593
Church Activities/events	**18,520**	16,210
Church Meeting Related Expenses	**32,317**	22,698
Training	**4,999**	1,864
Publicity	**624**	164
Bank charges	**514**	687
Mortgage interest	**–**	64,119
Grants paid	**28,410**	48,130
Transfers to the Mission	**2,703**	5,269
Equipment purchases	**–**	246
	296,172	469,412
Governance costs		
Governance costs - accountancy fees	**2,340**	2,340
Expenditure on charitable activities	**298,512**	471,752

VINELIFE CHURCH MANCHESTER

England & Wales - Charity number 1029849

Accounts

COMPANY REGISTRATION NUMBER: 2874157
CHARITY REGISTRATION NUMBER: 1029849

Vinelife Church Manchester

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

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

Vinelife Church Manchester

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2024

The directors, 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 March 2024.

Reference and administrative details

Registered charity name	Vinelife Church Manchester	
Charity registration number	1029849	
Company registration number	2874157	
Principal office and registered office	1.10 Universal Square Devonshire Street North Manchester M12 6JH England	
The directors	Mr A N Shepherd	(Retired 24 November 2023)
	Mr A Janse Van Vuuren	
	Mrs G Owuamaegbu	
	Mrs S Crawford	
	Mr A Bostock	(Retired 28 August 2023)
	Mr A Binitie	(Retired 15 April 2023)
Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN	

Structure, governance and management

Vinelife Church Manchester is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

Overall direction and supervision of the activities of the Association is exercised by a Management Committee of 3 Directors including the Treasurer, Mr A J Van Vuuren.

New Trustees are appointed by a consensus of current trustees. A process is being put in place to induct new trustees by formal external training along with review of internal processes and briefings of matters of significance.

Trustees are in the process of introducing market based pay scales and a formalised staff review process.

Objectives and activities

Vinelife Church Manchester's Mission Statement

The stated aims of Vinelife Church Manchester are to promote the Christian religion and relieve poverty. Our mission statement expands on those aims: Vinelife Church Manchester exists to: Encounter God, Empower People and Engage Our City.

Our Core activities are outlined below

Below we have listed and described our core activities, where they are currently, what has been happening in the last year and where we are wanting things to develop on into the future.

Everything we do as a church flows out of our mission statement (outlined above) and the aim of what we do is to see our vision statement fulfilled:

Public Benefit

As a Church we aim for the majority of our work to be of benefit to the public. Financial support is made available for the provision of 'Grants and Gifts' to individuals and organisations committed to Christian work.

Strategic report

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

Achievements and performance

General

This has been a year of continued positive consolidation for Vinelife Church. The leadership team crafted a clear and concise vision and mission for the church which will enable key focus areas of prayer, teaching and ministry. In this year the organisational structure was reviewed and replaced with a fit for purpose operating model that will support growth and execution of missional goals.

Sundays

Sunday morning gatherings have continued at Burnage Academy for Boys. We able to host times of vibrant worship, bible teaching and prayer ministry, as well providing excellent input across our various groups for under 18s. The Sunday gatherings are well supported by volunteers and our church community shows a high level of engagement across all their aspects. The leadership team continues to assess the ongoing strategic value of meeting in Burnage, as we find it does offer some limitation with regard to some areas of ministry, but in general the space continues to work well for us.

Project Home/Building Sale

The building at Ardwick Green was sold to the Churches Revitalisation Trust on October 26th and with it Project Home came to a close.

Leadership

We have continued to have a Leadership Team leading the Church (The Core leadership team). The CLT focusing on the vison and mission of the church supported by the board of Trustees who continue to ensure the charity is legally compliant and operating within its Memorandum of Articles of association as held by the Charity Commission. This year has seen the CLT alongside the Trustees oversee a staff restructure, the sale of the Ardwick Green Building and the continued pastoral oversight of the church community. As we journeyed through the year 2 members of the CLT decided that they no longer wished to continue on the team and therefore stepped down. We saw out the year with a team of 3 on the CLT (one staff member and 2 volunteers) and a team of 3 on the Trustee team. We committed to recruit additional members to both teams in the year ahead. Overall this has been another year marked with change but we feel this last year has been focusing on the one piece of the church structure that had not been changed since the COVID pandemic and the leadership changes of 2021; the staff structure. We now believe we have a staff structure, size and resource that fits with the church we are now and we are looking forward to a year ahead where this new structure can begin to shape the future of the church: CLT, Trustees, Staff and Core leadership teams across the church community.

Children's Ministry

Our ministry to under 18s continues to be a major strength of our church community, with many who join and stay at the church citing that as a major reason. In addition to the excellent provision on Sunday mornings, we also have a group for older youth and for parents and babies that meet during the week.

Additional Offerings

For our 2023 Christmas Appeal, the focus for our church community was practically shopping for the contents of food hampers rather than a financial appeal. Seventy-six hampers were filled by the congregation (with an estimated total value of around £1900). Some people wanted to financially give instead, and we received £210 in gifts for the Christmas Appeal. Vinelife was able to give just over £10,000 to fund the remainder of the hamper contents, and supermarket vouchers, and we were able to support nearly 200 families across 11 schools.

Compassion Ministry

We continued to support the work of Barnabus a Manchester based Christian Charity working to

alleviate homelessness across the city. A number of people from the church serve as volunteers with them and we had a team of 2 people from Vinelife support a client on the Sustain project. We committed to reviewing our giving and made a commitment to look at other areas of compassion ministry that we could support in the city. This review would take place in the coming financial year. Alongside this we are committed to local and international mission as a church and again we committed to look at what this could look like in the year ahead.

Pastoral Care Ministry
Pastoral care in Vinelife revolves primarily around our weekly mid-week small groups which continue to offer a place for people to receive spiritual, emotional and practical support. In addition to small groups, we have designated pastoral opportunities for our young adults (see relevant section) and parents of small children, alongside creating a variety of space for people to deepen connection and have access to more ongoing support. We also have structures in place to allow us to support those with acute pastoral needs, such as serious illness, and can mobilised groups of people to wrap around those in our community when needed. In our budget for next year we have added a new 'Benevolence' line, which will allow us to be to able to help those in need more readily when required.

Students
Student ministry continued this year alongside a broader young adult ministry. The focus of the student team, led by the student worker, continued to be on prayer, campus outreach and events. The Alpha style, 'AWE' project was run by the team and allowed us to create a space for non-Christians to hear the gospel and discuss spirituality in an informal setting. Our young adult gatherings continued monthly, with momentum building towards the planned launched of a weekly Sunday Night gathering.

Campus Awakening
The Campus Project is still able to be blessing to those working with students and young adults, although in a much smaller capacity to how it has done previously. Resource sales and the occasional small gift allow us the opportunity to keep the website running and also to support collaborative and missional projects, primarily in Manchester.

Acknowledgement
The Trustees would like to recognise and thank the many volunteers and workers involved in making church life and ministry happen, despite the number of challenges throughout the year.

Financial review

Financial Overview

The Ardwick building was sold in this financial year and gains from the sale have had a positive impact on the financial performance of Vinelife. With the financial constraints imposed by the ownership of Ardwick now removed, the church is able to deliver on its mission in a sustainable and cost effective manner.

Giving

The church community has continued to give sacrificially and generously to the work of the Church. We are, as a church, committed to give away at least 10% of our donated income. We received a total of £288,277.88,£750.01 in gifts for the year of which £5,438.00 were 'Restricted' in their use and £282,839.88 which were, unrestricted (see note). The total giving for 'Grants and Gifts' was £36,508.48 (12.91% of the overall total of unrestricted donated income). The leadership team committed at the end of March 2023 to distribute the giving shortfall in that financial year and have successfully done so in this financial year.

Staff

The Vinelife Staff Team went through a full restructure this past year. The process initially began in response to the financial pressure caused by the delay in sale of Ardwick Green, however once the sale was completed it was deemed that it was in the strategic interest of the church to continue with a restructure. The new structure will see the team have the following new roles that come into effect on 1st April 2024: Team Leader, Admin & Operations Lead, Connection Lead, Children & Families Lead, Youth Coordinator, Media Coordinator & Sunday Coordinator. Whilst not a joint role, the same person will be taking the Youth and Media Coordinator roles. All roles have been filled by current members of the team, apart from the Sunday Coordinator which will require an external appointment. As part of the restructure, three members of staff were made redundant, two of whom served out their notice period this year, with the other's notice period extending into May.

Reserves Policy

Vinelife Church Manchester relies extensively on the generosity of those committed to its stated vision, mission and purpose. Income flows by their nature can be unpredictable, however, the Vinelife Church Manchester has maintained its membership and income over recent years. The major commitments at this time are staff notice and mortgage and loan repayments. The trustees have agreed a reserves policy as follows: To ensure the financial viability of the Church and its ability to meet its ongoing commitments the charity will endeavour to maintain, on average, sufficient reserves to cover all contractual obligations for one month and if possible up to three months.

Risk Management

The trustees and staff team at Vinelife have continued to review and strengthen financial and other procedures to ensure they reflect good practice. We have been working through all areas of church life undertaking written risk assessments and looking at how we operate at all our venues and have put in place a number of actions that reduce risks. We are now in a position to be able to review these assessments and work to reduce risks all across the life of the church. We operate with a well thought through budget that we feel minimises our exposure to unnecessary financial risk.

Plans for future periods

For the forthcoming period, the Church plans to continue to develop its organisational structure to adapt to a changing landscape.

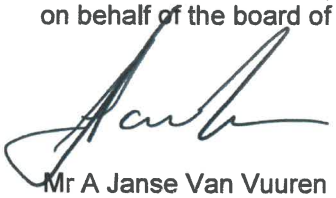
Disabled Employees
In accordance with the charity's Equal Opportunity Policy, the Charity has an established fair employment practise in the recruitment, selection, retention and training of disabled staff.

Going Concern
The impact of change in leadership and the sale of the Ardwick Green building have required particular care in managing cash flows. Cash reserves are, in part, held to allow the church to navigate through challenging times and a managed reduction in reserves along with overhead reductions have in the past year allowed cash flow to remain at acceptable levels.

This process of maintaining stable reserves continues over the next 12 months. The charity's cost base continues to be monitored and adjusted accordingly to ensure reserves remain within limits required by our mortgage provider (Charity Bank).

A very constructive relationship has been developed and maintained with Charity Bank and the trustees see no material uncertainties about the charity's ability to continue.

The directors' annual report and the strategic report were approved on 12/11/2024 and signed on behalf of the board of trustees by:



Mr A Janse Van Vuuren
Director

Vinelife Church Manchester

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Vinelife Church Manchester

Year ended 31 March 2024

I report to the directors on my examination of the financial statements of Vinelife Church Manchester ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the directors 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 accounts of the company 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no 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

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

12/11/24

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	292,222	19,201	**311,423**	331,872
Charitable activities	**6**	50,000	–	**50,000**	–
Investment income	**7**	4,854	–	**4,854**	406
Other income	**8**	350,253	–	**350,253**	680
Total income		697,329	19,201	**716,530**	332,958
Expenditure					
Expenditure on charitable activities	**9,10**	452,980	18,772	**471,752**	372,445
Total expenditure		452,980	18,772	**471,752**	372,445
Net income/(expenditure) and net movement in funds		244,349	429	**244,778**	(39,487)
Reconciliation of funds					
Total funds brought forward		253,219	1,874	**255,093**	294,580
Total funds carried forward		497,568	2,303	**499,871**	255,093

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 11 to 20 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		**20,427**	2,010,325
Current assets				
Debtors	18	**7,461**		5,915
Cash at bank and in hand		**478,584**		81,340
		486,045		87,255
Creditors: amounts falling due within one year	19	**6,601**		18,092
Net current assets			**479,444**	69,163
Total assets less current liabilities			**499,871**	2,079,488
Creditors: amounts falling due after more than one year	20		**–**	1,824,395
Net assets			**499,871**	255,093
Funds of the charity				
Restricted funds			**2,303**	1,874
Unrestricted funds			**497,568**	253,219
Total charity funds	22		**499,871**	255,093

For the year ending 31 March 2024 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 12/11/2024 and are signed on behalf of the board by:

Mr A Janse Van Vuuren
Director

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

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	**244,778**	(39,487)
Adjustments for:		
Depreciation of tangible fixed assets	**10,593**	5,081
Other interest receivable and similar income	**(4,854)**	(406)
Gains on disposal of tangible fixed assets	**(350,253)**	(680)
Changes in:		
Trade and other debtors	**(1,546)**	1,411
Trade and other creditors	**(457,491)**	(1,994)
Cash generated from operations	**(558,773)**	(36,075)
Interest received	**4,854**	406
Net cash used in operating activities	**(553,919)**	(35,669)
Cash flows from investing activities		
Purchase of tangible assets	**(21,884)**	(2,870)
Proceeds from sale of tangible assets	**2,351,442**	3,200
Net cash from/(used in) investing activities	**2,329,558**	330
Cash flows from financing activities		
Proceeds from borrowings	**(1,378,395)**	(822)
Net cash used in financing activities	**(1,378,395)**	(822)
Net increase/(decrease) in cash and cash equivalents	**397,244**	(36,161)
Cash and cash equivalents at beginning of year	**81,340**	117,501
Cash and cash equivalents at end of year	**478,584**	81,340

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

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 1.10 Universal Square, Devonshire Street North, Manchester, M12 6JH, England.

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.

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

General funds are unrestricted funds available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or by the nature of the appeal. The purpose and use of the restricted funds are set out in the notes to the accounts.

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

Charitable activities - includes all expenditure directly relating to the objects of the charity (in accordance with SORP 2005) including any VAT which cannot be recovered and comprises the following:

Grants payable - voluntary payments made in order to further the charity's objects.

Support costs - costs relating to the running of the charity itself rather than its charitable objects, and comprises the following:

Governance costs - expenditure relating to the audit of the charity and any trustee meetings.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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	-	straight line over 5 years
Motor Vehicles	-	straight line over 5 years
Equipment	-	straight line over 5 years
Cafe Equipment	-	straight line over 3 years

Impairment of fixed assets

Fixed assets are reviewed annually for impairment.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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 2024 £**
Donations			
Campus Awakening	961	1,241	**2,202**
Gift Aid Income	203,149	12,787	**215,936**
Non Gift Aid Income	28,815	5,173	**33,988**
Gift Aid Tax Reclaimed	48,383	–	**48,383**
Equipment Hire and Sales	10,786	–	**10,786**
Student Merchandise Sales	128	–	**128**
	292,222	19,201	**311,423**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Campus Awakening	954	2,347	3,301
Gift Aid Income	201,309	14,218	215,527
Non Gift Aid Income	22,277	18,986	41,263
Gift Aid Tax Reclaimed	51,632	–	51,632
Equipment Hire and Sales	20,149	–	20,149
Student Merchandise Sales	–	–	–
	296,321	35,551	331,872

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Exclusivity and Licence funds	50,000	**50,000**	–	–

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Investment income and interest	4,854	**4,854**	406	406

8. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	350,253	**350,253**	680	680

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Direct charitable activities	450,640	18,772	**469,412**
Support costs	2,340	–	**2,340**
	452,980	18,772	**471,752**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	334,096	34,449	368,545
Support costs	3,900	–	3,900
	337,996	34,449	372,445

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Direct charitable activities	469,412	–	**469,412**	368,545
Governance costs	–	2,340	**2,340**	3,900
	469,412	2,340	**471,752**	372,445

11. Analysis of grants

	2024 £	2023 £
Grants to individuals		
Outreach giving	**48,130**	29,911
Total grants	**48,130**	29,911

12. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	**10,593**	5,081
Gains on disposal of tangible fixed assets	**(350,253)**	(680)

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**(1,878)**	(1,878)

14. Staff costs

The average head count of employees during the year was 8 (2023: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff - full time	**4**	4
Number of other staff - part time	**4**	4
	8	8

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

During the period under review, trustees received no remuneration nor expenses.

16. Transfers between funds

Donations and grants received for a specific purpose are released from restricted funds to general funds as the specific expenditure occurs.

17. Tangible fixed assets

	Land and buildings £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 April 2023	2,000,000	3,690	30,290	**2,033,980**
Additions	–	14,574	7,310	**21,884**
Disposals	(2,000,000)	(3,690)	–	**(2,003,690)**
At 31 March 2024	–	14,574	37,600	**52,174**
Depreciation				
At 1 April 2023	–	2,344	21,311	**23,655**
Charge for the year	–	3,072	7,521	**10,593**
Disposals	–	(2,501)	–	**(2,501)**
At 31 March 2024	–	2,915	28,832	**31,747**
Carrying amount				
At 31 March 2024	–	11,659	8,768	**20,427**
At 31 March 2023	2,000,000	1,346	8,979	2,010,325

Ardwick Green North
Depreciation is provided at a rate of 0% on the building at Ardwick Green North. Carrying values are reviewed for impairment annually.

18. Debtors

	2024	2023
	£	£
Trade debtors	**252**	1,130
Other debtors - gift aid tax	**7,027**	4,701
Other debtors - cyclescheme	**182**	–
Other debtors	**–**	84
	7,461	5,915

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	**–**	9,000
Trade creditors	**4,723**	9,092
Social security and other taxes	**1,878**	–
	6,601	18,092

20. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	**–**	1,369,395
Other creditors	**–**	455,000
	–	1,824,395

The other creditors represent interest-free loans made by supporters of the church.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,613 (2023: £3,526).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
General funds	253,219	697,329	(452,980)	**497,568**

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	293,808	297,407	(337,996)	253,219

The General fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
Restricted Funds	1,874	19,201	(18,772)	**2,303**

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Funds	772	35,551	(34,449)	1,874

22. Analysis of charitable funds *(continued)*

Analysis of Restricted Funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	**At 31 Mar 2024 £**
Christmas Appeal	–	301	(301)	–	–
Mission	322	5,117	(5,269)	–	**170**
Campus Project	1,552	1,417	(836)	–	**2,133**
Project Home	–	990	(990)	–	–
Weekend Away	–	11,376	(11,376)	–	–
	1,874	19,201	(18,772)	–	**2,303**

Year ended 31 March 2023

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Campus Project	–	2,716	(1,164)	–	1,552
Christmas Appeal	–	6,615	(6,615)	–	–
The Mission	772	7,515	(7,965)	–	322
Project Home	–	1,864	(1,864)	–	–
Weekend Away	–	11,641	(11,641)	–	–
November Offering	–	5,200	(5,200)	–	–
Total	772	35,551	(34,449)	–	1,874

Purposes of Restricted Funds

- Christmas Appeal: donations towards families in need at Christmas time

- The Mission: support for The Mission as they work with orphans and vulnerable families in Mexico and Romania

- Campus Project: mission on university campuses

- Project Home: building project

- Weekend Away: donations and bookings for the Vinelife Weekend Away

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	20,427	–	**20,427**
Current assets	483,742	2,303	**486,045**
Creditors less than 1 year	(6,601)	–	**(6,601)**
Creditors greater than 1 year	–	–	–
Net assets	497,568	2,303	**499,871**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,010,325	–	2,010,325
Current assets	85,381	1,874	87,255
Creditors less than 1 year	(18,092)	–	(18,092)
Creditors greater than 1 year	(1,824,395)	–	(1,824,395)
Net assets	253,219	1,874	255,093

24. Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

25. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	81,340	397,244	**478,584**
Debt due within one year	(9,000)	9,000	–
Debt due after one year	(1,369,395)	1,369,395	–
	(1,297,055)	1,775,639	**478,584**

Vinelife Church Manchester

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

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

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Campus Awakening	**2,202**	3,301
Gift Aid Income	**215,936**	215,527
Non Gift Aid Income	**33,988**	41,263
Gift Aid Tax Reclaimed	**48,383**	51,632
Equipment Hire and Sales	**10,786**	20,149
Student Merchandise Sales	**128**	–
	311,423	331,872
Charitable activities		
Exclusivity and Licence funds	**50,000**	–
Investment income		
Investment income and interest	**4,854**	406
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	**350,253**	680
Total income	**716,530**	332,958

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**141,448**	166,180
Employer's NIC	**5,698**	8,886
Pension costs	**2,613**	3,526
Rent	**4,635**	2,840
Light and heat	**2,718**	3,088
Repairs and maintenance	**2,181**	9,022
Insurance	**26,723**	13,121
Other motor/travel costs	**3,648**	2,647
Legal and professional fees	**106,842**	5,538
Telephone	**488**	956
Other office costs	**4,778**	4,662
Depreciation	**10,593**	5,081
Church Activities/events	**16,210**	20,282
Church Meeting Related Expenses	**22,698**	20,227
Training	**1,864**	246
Publicity	**164**	189
Bank charges	**687**	740
Mortgage interest	**64,119**	67,338
Grants paid	**48,130**	29,911
Transfers to the Mission	**5,269**	7,965
Equipment purchases	**246**	–
	471,752	372,445
Total expenditure	**471,752**	372,445
Net income/(expenditure)	**244,778**	(39,487)

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Wages and salaries	**141,448**	166,180
Employer's NIC	**5,698**	8,886
Pension costs	**2,613**	3,526
Rates	**4,635**	2,840
Light and heat	**2,718**	3,088
Repairs and maintenance	**2,181**	9,022
Insurance	**26,723**	13,121
Other motor/travel costs	**3,648**	2,647
Direct charitable activity 1 - legal and professional fees	**104,502**	1,638
Telephone	**488**	956
Other office costs	**4,778**	4,662
Depreciation	**10,593**	5,081
Church Activities/events	**16,210**	20,282
Church Meeting Related Expenses	**22,698**	20,227
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Bank charges	**687**	740
Mortgage interest	**64,119**	67,338
Grants paid	**48,130**	29,911
Transfers to the Mission	**5,269**	7,965
Equipment purchases	**246**	–
	469,412	368,545
Governance costs		
Governance costs - accountancy fees	**2,340**	3,900
Expenditure on charitable activities	**471,752**	372,445

VINELIFE CHURCH MANCHESTER

England & Wales - Charity number 1029849

Accounts

COMPANY REGISTRATION NUMBER: 2874157
CHARITY REGISTRATION NUMBER: 1029849

Vinelife Church Manchester

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

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

Vinelife Church Manchester

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2023

The directors, 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 March 2023.

Reference and administrative details

Registered charity name	Vinelife Church Manchester
Charity registration number	1029849
Company registration number	2874157
Principal office and registered office	Bartle House Oxford Court Manchester M2 3WQ England

The directors

Mr A N Shepherd	(Retired 24 November 2023)
Mr A Janse Van Vuuren	(Appointed 13 March 2023)
Mrs G Owuamaegbu	(Appointed 13 March 2023)
Mrs S Crawford	(Appointed 13 March 2023)
Mr A Bostock	(Retired 28 August 2023)
Mr A Binitie	(Retired 15 April 2023)
Mrs G Longfellow	(Retired 31 October 2022)
Mrs J Kimball	(Retired 20 December 2022)

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

Structure, governance and management

Vinelife Church Manchester is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

Overall direction and supervision of the activities of the Association is exercised by a Management Committee of 4 Directors including the Treasurer, Mr A N Shepherd. Three new Trustees were appointed in March 2023.

New Trustees are appointed by a consensus of current trustees. A process is being put in place to induct new trustees by formal external training along with review of internal processes and briefings of matters of significance.

Trustees are in the process of introducing market based pay scales and a formalised staff review process.

Objectives and activities

Vinelife Church Manchester's Mission Statement
The stated aims of Vinelife Church Manchester are to promote the Christian religion and relieve poverty. Our mission statement expands on those aims: Vinelife Church Manchester exists to: Encounter God, Empower People and Engage Our City.

Our Core activities are outlined below
Below we have listed and described our core activities, where they are currently, what has been happening in the last year and where we are wanting things to develop on into the future.

Everything we do as a church flows out of our mission statement (outlined above) and the aim of what we do is to see our vision statement fulfilled:

Public Benefit
As a Church we aim for the majority of our work to be of benefit to the public. Financial support is made available for the provision of 'Grants and Gifts' to individuals and organisations committed to Christian work.

Strategic report

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

Achievements and performance

General
This has been a year of positive consolidation for the church. The leadership team was established, prayer, teaching and ministry expanded and membership broadly maintained. Agreeing a sale of the building to the Church Revitalisation Trust promises to not only put the finances of the church on a sure footing but also will encourage the church that the vision seen for the building will be realised. From this solid foundation we expect to see a flourishing and developing of the Vinelife Manchester family in the next year.

Impact of COVID-19
Without any significant restrictions, church attendance and other activities returned to expected levels across the year.

Sundays
Sunday morning gatherings moved to Burnage Academy for Boys in June 2022, which enabled a switch back to gathering on a Sunday morning instead of the afternoon. This change was warmly received by the Vinelife church community, with regular attendees and first-time visitors joining us in higher numbers than at the previous venue, which the modern facilities proved to be an excellent space for Sunday meetings.

Project Home/Building Sale
Early on in the year, the newly formed Core Leadership Team and the Trustees were in full agreement that the Ardwick Green building should be sold as it was no longer the right project for Vinelife. The services of Roger Hannah, a commercial property agent, were engaged in the summer, with a Charities Act valuation report was undertaken prior to the acceptance of any offers. The property was thoroughly marketed and received significant interest, including enquiries from several other churches as well as a variety of commercial investors. The decision was made to accept an offer from another church which matched our valuation of the property and was also an opportunity to sell to another organisation whose charitable aims were similar to those of Vinelife. The offer was conditional on the approval of a change of use planning application which was submitted in early 2023 and at the end of the financial year was as yet unresolved, but a positive relationship was formed between Vinelife and the buyer with channels of communication remaining open.

Leadership
Following the findings from the Leadership Culture Review a Discovery team was established to consider what the leadership structure for Vinelife should be going forward. This team was made up of key church members, staff members, trustees and an external church leader. This teams conclusion was the creation of a Core leadership team who would in effect take the responsibility of the previous senior leadership. Several people were approached to consider volunteering to be on this team and from this group 7 people stepped forward to be on the team for an initial 6 months but with a commitment to serve for 18 months in total. The structure would be based on team leadership and very much leading the organisation from a spiritual and pastoral perspective working alongside the Trustee board who lead on the legal, financial and compliance issues. The CLT is a volunteer commitment but did include the 2 senior staff members. This new leadership structure has given the church the stability it needed as it rebuilt after COVID, it has addressed key issues such as staff roles, pay structures, the building sale and pastoral issues such as Sunday gatherings, student outreach, re shaping Young Adult ministry and running a successful weekend away. This has meant church income has stabilised and attendance has begun to grow as we see new people come along to our Burnage school venue on Sunday mornings. At the 6 month point 2 members of the CLT decided to step down the remaining 5 continued to serve the church in this role.

Children's Ministry
The excellent facilities at Burnage Academy enabled continuing provision on Sundays for groups for all

ages from babies to youth. A large volunteer effort each Sunday saw Little Movers, Explorers, Game Changers and Youth sessions happening each week, with the dedicated team continuing to build on Vinelife's culture of children of all ages developing their own relationship with Jesus.

Additional Offerings
There were two significant offerings taken in the year. In November, in response to the 'cost of living crisis', over £3000 was donated towards Burnage Foodbank and the Positive Steps programme at Brunswick Parish Church. This was topped up to £2600 for each project from Vinelife's giving funds. For this year's Christmas Appeal, funds were again raised to purchase supermarket vouchers to be distributed through school across Manchester to families in need of additional help. Donations of over £2000 were received with a further £5000 added from Vinelife's giving funds. This meant that over 150 families or individuals were able to receive financial support through the Christmas Appeal.

Compassion Ministry
We continued to support the work of Barnabus, a Manchester based charity working with those experiencing homelessness, through giving financial support each month. In addition a number of the church community also got involved with in-person volunteering at their support centre as well as doing outreach in the city centre. We took our partnership on further this year by launching the Sustain project where church members can volunteer with Barnabus to support people who have been housed out in the community on their resettlement programme. Volunteers were trained in safeguarding, boundaries and dealing with people who are coming out of addiction. We recruited a team of 4 and they attended training. Hopefully as the next year progresses they will start supporting people who are leaving homelessness behind.

Pastoral Care Ministry
Pastoral care in Vinelife revolves primarily around our weekly mid-week small groups which continue to offer a place for people to receive spiritual, emotional and practical support. This year saw us add online and daytime groups to the already in-place evening groups in a effort to make them more accessible to those with differing needs. In addition to small groups, we have designated pastoral opportunities for our young adults (see relevant section) and parents of small children, alongside creating a variety of space for people to deepen connection and have access to more ongoing support. We also have structures in place to allow us to support those with acute pastoral needs, such as serious illness, and have mobilised groups of people to wrap around those in our community who have needed it this year (e.g. two members received cancer diagnoses this year which we have supported them through). Finally we are delighted to be able to partner with the Barnabus charity and support their 'Sustain' programme which allows us to offer a team of people to give that same kind pastoral support to people who are in the process of coming out of homelessness.

Students
This year has seen us restructure our student ministry to become part of a wider Young Adults department in recognition of both our years of expertise in working with that demographic and also the huge population weighting towards 18-30s in Manchester and the needs that accompany that. The volunteer young adults team is directly overseen by staff and CLT and is focused on helping those in this broader demographic connect with church and each other and received focused discipleship and pastoral care. We were excited to start monthly Sunday night gatherings in February, which have progressed to bi-weekly, and have also launched three dedicated young adult small groups. This restructure has freed up our student ministry to be focused more on mission, prayer and collaboration on campus. It is a volunteer team overseen by our student worker. The team has established a rhythm of prayer in university venues, does weekly street evangelism on campus, has orchestrated engaging social media campaigns and is about to embark on an 'Alpha month' this November for which they have received a small amount of specific funding from the Just Sow ministry following a successful application. We saw 8 of our students graduate this past summer and were delighted to be able to run a preparation programme for life and mission in the workplace.

Campus Awakening
The Campus Project (formerly Campus Awakening) has had a quiet year as its two primary staff members have taken on more central responsibilities with Vinelife church. We have still been able to continue core activities of resourcing churches around the country through our digital and print media and facilitating collaboration between student leaders and ministries here in Manchester through the Campus Leaders Network. We continue to be encouraged by the high level of unity in the city in the student context and while we are, of course, not solely responsible for this the feedback we receive has shown we play a key role. We have also been able to stay connected to the wider conversation around student ministry in the UK through our links with Fusion and UCCF.

Acknowledgement
The Trustees would like to recognise and thank the many volunteers and workers involved in making church life and ministry happen, despite the number of challenges throughout the year.

Financial review

Financial Overview
Cost reduction efforts continued in the year as a suitable buyer for the Ardwick building was pursued. In addition to the cost reduction focus, revenue exceeded expectations towards the end of the financial year resulting in a deficit of £39,487. Unfortunately the building was not sold in the current financial year, however satisfactory progress has been made in terms of marketing the building to potential buyers. It is expected that the church will return to generating a surplus once the building has sold.

Giving
The church community has continued to give sacrificially and generously to the work of the Church. We are as a church committed to give away at least 10% of our donated income. We received a total of £331,872 in gifts for the year of which £35,551 were 'Restricted' in their use and £296,321 which were unrestricted (see note). The total giving for 'Grants and Gifts' was £22,132.71 (7.96% of the overall total of unrestricted donated income). The leadership team committed to distribute the giving shortfall in the subsequent financial year.

Staff
Through the course of the year the Vinelife staff team reduced in number with some movement of roles and responsibilities as the interim Senior Leader and an Associate Leader left the team at different points in the year. In March 2023 there were two full time Senior Staff Leads with two part time children's ministry leads, a part time administrator and a part time students and media worker. A full time students and youth lead was on maternity leave, with cover for the role yet to be appointed.

Financial review *(continued)*

Reserves Policy
Vinelife Church Manchester relies extensively on the generosity of those committed to its stated vision, mission and purpose. Income flows by their nature can be unpredictable, however, the Vinelife Church Manchester has maintained its membership and income over recent years. The major commitments at this time are staff notice and mortgage and loan repayments. The trustees have agreed a reserves policy as follows: To ensure the financial viability of the Church and its ability to meet its ongoing commitments the charity will endeavour to maintain, on average, sufficient reserves to cover all contractual obligations for one month and if possible up to three months.

Risk Management
The trustees and staff team at Vinelife have continued to review and strengthen financial and other procedures to ensure they reflect good practice. We have been working through all areas of church life undertaking written risk assessments and looking at how we operate at all our venues and have put in place a number of actions that reduce risks. We are now in a position to be able to review these assessments and work to reduce risks all across the life of the church. We operate with a well thought through budget that we feel minimises our exposure to unnecessary financial risk.

Plans for future periods

For the forthcoming period, the Church plans to continue to develop its organisational structure to adapt to a changing landscape.

Disabled Employees
In accordance with the charity's Equal Opportunity Policy, the Charity has an established fair employment practise in the recruitment, selection, retention and training of disabled staff.

Going Concern
The impact of COVID, change in leadership and the Ardwick Green building have required particular care in managing cash flows. Cash reserves are, in part, held to allow the church to navigate through challenging times and a managed reduction in reserves along with overhead reductions have in the past year allowed cash flow to remain at acceptable levels.

This process continues over the next 12 months, taking into account the successful sale of the building, stabilising of reserves and repayment of all building related creditors. The charity's cost base continues to be monitored and adjusted accordingly to ensure reserves remain within limits required by our mortgage provider (Charity Bank).

A very constructive relationship has been developed and maintained with Charity Bank and the trustees see no material uncertainties about the charity's ability to continue.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 25 to the financial statements.

The directors' annual report and the strategic report were approved on 19/12/23 and signed on behalf of the board of trustees by:

Mr A Janse Van Vuuren
Director

Vinelife Church Manchester

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Vinelife Church Manchester

Year ended 31 March 2023

I report to the directors on my examination of the financial statements of Vinelife Church Manchester ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the directors 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 accounts of the company 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no 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

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

19/12/23

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	296,321	35,551	**331,872**	432,654
Investment income	**6**	406	–	**406**	16
Other income	**7**	680	–	**680**	–
Total income		297,407	35,551	**332,958**	432,670
Expenditure					
Expenditure on charitable activities	**8,9**	337,996	34,449	**372,445**	520,486
Total expenditure		337,996	34,449	**372,445**	520,486
Net expenditure and net movement in funds		(40,589)	1,102	**(39,487)**	(87,816)
Reconciliation of funds					
Total funds brought forward		293,808	772	**294,580**	382,396
Total funds carried forward		253,219	1,874	**255,093**	294,580

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 12 to 22 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2023 £	2022 £
Fixed assets				
Tangible fixed assets	**16**		**2,010,325**	2,015,056
Current assets				
Debtors	**17**	**5,915**		7,326
Cash at bank and in hand		**81,340**		117,501
		87,255		124,827
Creditors: amounts falling due within one year	**18**	**18,092**		20,086
Net current assets			**69,163**	104,741
Total assets less current liabilities			**2,079,488**	2,119,797
Creditors: amounts falling due after more than one year	**19**		**1,824,395**	1,825,217
Net assets			**255,093**	294,580
Funds of the charity				
Restricted funds			**1,874**	772
Unrestricted funds			**253,219**	293,808
Total charity funds	**21**		**255,093**	294,580

For the year ending 31 March 2023 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 19/12/23....., and are signed on behalf of the board by:

Mr A Janse Van Vuuren
Director

The notes on pages 12 to 22 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	**(39,487)**	(87,816)
Adjustments for:		
Depreciation of tangible fixed assets	**5,081**	9,888
Other interest receivable and similar income	**(406)**	(16)
Gains on disposal of tangible fixed assets	**(680)**	–
Accrued expenses	**–**	1,609
Changes in:		
Trade and other debtors	**1,411**	3,984
Trade and other creditors	**(1,994)**	(46,016)
Cash generated from operations	**(36,075)**	(118,367)
Interest received	**406**	16
Net cash used in operating activities	**(35,669)**	(118,351)
Cash flows from investing activities		
Purchase of tangible assets	**(2,870)**	(3,300)
Proceeds from sale of tangible assets	**3,200**	–
Net cash used in investing activities	**330**	(3,300)
Cash flows from financing activities		
Proceeds from borrowings	**(822)**	4,604
Net cash (used in)/from financing activities	**(822)**	4,604
Net decrease in cash and cash equivalents	**(36,161)**	(117,047)
Cash and cash equivalents at beginning of year	**117,501**	234,548
Cash and cash equivalents at end of year	**81,340**	117,501

The notes on pages 12 to 22 form part of these financial statements.

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 Bartle House, Oxford Court, Manchester, M2 3WQ, England.

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.

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

General funds are unrestricted funds available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or by the nature of the appeal. The purpose and use of the restricted funds are set out in the notes to the accounts.

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

* Costs of generating funds:

* Charitable activities

Includes all expenditure directly relating to the objects of the charity (in accordance with SORP 2005) including any VAT which cannot be recovered and comprises the following:

* Grants payable - voluntary payments made in order to further the charity's objects

* Support costs - costs relating to the running of the charity itself rather than its charitable objects

* Governance costs

This represents expenditure relating to the audit of the charity and any trustee meetings

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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	-	straight line over 5 years
Motor Vehicles	-	straight line over 5 years
Equipment	-	straight line over 5 years
Cafe Equipment	-	straight line over 3 years

Impairment of fixed assets

Fixed assets are reviewed annually for impairment.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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 2023 £**
Donations			
Campus Awakening	954	2,347	**3,301**
Gift Aid Income	201,309	14,218	**215,527**
Non Gift Aid Income	22,277	18,986	**41,263**
Gift Aid Tax Reclaimed	51,632	–	**51,632**
Equipment Hire and Sales	20,149	–	**20,149**
Grants			
Covid Relief grants	–	–	–
CJRS grants	–	–	–
	296,321	35,551	**331,872**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Campus Awakening	1,739	8,490	10,229
Gift Aid Income	235,794	25,451	261,245
Non Gift Aid Income	68,264	11,522	79,786
Gift Aid Tax Reclaimed	61,876	–	61,876
Equipment Hire and Sales	20,907	–	20,907
Grants			
Covid Relief grants	(9,357)	–	(9,357)
CJRS grants	7,968	–	7,968
	387,191	45,463	432,654

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Investment income and interest	406	**406**	16	16

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	680	**680**	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Direct charitable activities	334,096	34,449	**368,545**
Support costs	3,900	–	**3,900**
	337,996	34,449	**372,445**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activities	429,117	89,491	518,608
Support costs	1,878	–	1,878
	430,995	89,491	520,486

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Direct charitable activities	368,545	–	**368,545**	518,608
Governance costs	–	3,900	**3,900**	1,878
	368,545	3,900	**372,445**	520,486

10. Analysis of grants

	2023 £	2022 £
Grants to individuals		
Outreach giving	**29,911**	47,226
Total grants	**29,911**	47,226

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**5,081**	9,888
Gains on disposal of tangible fixed assets	**(680)**	–

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**(1,878)**	(1,878)

13. Staff costs

The average head count of employees during the year was 8 (2022: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - full time	**4**	6
Number of other staff - part time	**4**	4
	8	10

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

During the period under review, trustees received no remuneration nor expenses.

15. Transfers between funds

Donations and grants received for a specific purpose are released from restricted funds to general funds as the specific expenditure occurs.

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Café equipment £	**Total £**
Cost						
At 1 Apr 2022	2,000,000	14,366	3,690	46,366	9,000	**2,073,422**
Additions	–	–	–	2,870	–	**2,870**
Disposals	–	(14,366)	–	(18,946)	(9,000)	**(42,312)**
At 31 Mar 2023	2,000,000	–	3,690	30,290	–	**2,033,980**
Depreciation						
At 1 Apr 2022	–	13,834	2,214	33,318	9,000	**58,366**
Charge for the year	–	–	130	4,951	–	**5,081**
Disposals	–	(13,834)	–	(16,958)	(9,000)	**(39,792)**
At 31 Mar 2023	–	–	2,344	21,311	–	**23,655**
Carrying amount						
At 31 Mar 2023	2,000,000	–	1,346	8,979	–	**2,010,325**
At 31 Mar 2022	2,000,000	532	1,476	13,048	–	2,015,056

Ardwick Green North
Depreciation is provided at a rate of 0% on the building at Ardwick Green North. Carrying values are reviewed for impairment annually.

17. Debtors

	2023	2022
	£	£
Trade debtors	**1,130**	502
Other debtors - gift aid tax	**4,701**	6,824
Other debtors	**84**	–
	5,915	7,326

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	**9,000**	9,000
Trade creditors	**9,092**	3,127
Social security and other taxes	**–**	7,959
	18,092	20,086

19. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	**1,369,395**	1,370,217
Other creditors	**455,000**	455,000
	1,824,395	1,825,217

The other creditors represent interest-free loans made by supporters of the church.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,526 (2022: £5,480).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	**At 31 March 2023 £**
General funds	293,808	297,407	(337,996)	–	**253,219**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	371,528	387,207	(430,995)	(33,932)	293,808

The General fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	**At 31 March 2023 £**
Restricted Funds	772	35,551	(34,449)	–	**1,874**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Funds	10,868	45,463	(89,491)	33,932	772

21. Analysis of charitable funds *(continued)*

Analysis of Restricted Funds
Year ended 31 March 2023

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	**At 31 Mar 2023 £**
Campus Project	–	2,716	(1,164)	–	**1,552**
Christmas Appeal	–	6,615	(6,615)	–	**–**
The Mission	772	7,515	(7,965)	–	**322**
Project Home	–	1,864	(1,864)	–	**–**
Weekend Away	–	11,641	(11,641)	–	**–**
November Offering	–	5,200	(5,200)	–	**–**
Total	772	35,551	(34,449)	–	**1,874**

Year ended 31 March 2022

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Project Home	–	15,281	(32,323)	17,042	–
The Mission	782	11,522	(11,532)	–	772
Campus Awakening	10,086	8,490	(35,442)	16,866	–
Christmas Wave	–	350	(374)	24	–
Christmas Appeal	–	9,820	(9,820)	–	–
Total	10,868	45,463	(89,491)	33,932	772

Purposes of Restricted Funds

- Project Home: funds for the church building project

- Campus Awakening / mission on university campuses

- Christmas Appeal: donations towards families in need at Christmas time

- November Offering: offering taken to address the cost of living crisis, donated to Burnage Foodback and Brunswick Parish

- The Mission: support for The Mission as they work with orphans and vulnerable families in Mexico and Romania

- Weekend Away: donations and bookings for the Vinelife Weekend Away

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	2,010,325	–	**2,010,325**
Current assets	85,381	1,874	**87,255**
Creditors less than 1 year	(18,092)	–	**(18,092)**
Creditors greater than 1 year	(1,824,395)	–	**(1,824,395)**
Net assets	253,219	1,874	**255,093**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,015,056	–	2,015,056
Current assets	124,055	772	124,827
Creditors less than 1 year	(20,086)	–	(20,086)
Creditors greater than 1 year	(1,825,217)	–	(1,825,217)
Net assets	293,808	772	294,580

23. Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

24. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	**At 31 Mar 2023 £**
Cash at bank and in hand	117,501	(36,161)	**81,340**
Debt due within one year	(9,000)	–	**(9,000)**
Debt due after one year	(1,370,217)	822	**(1,369,395)**
	(1,261,716)	(35,339)	**(1,297,055)**

25. Post balance sheet events

After several months of waiting for the outcome of a change-of-use planning application, the sale of the Ardwick Green property was completed on 26th October 2023. The property was sold for an amount in excess of the valuation shown in the financial statements, with the proceeds of the sale enabling the full repayment of Vinelife's debts including the mortgage and individuals who had made 'donor loans'. This marked the closing of a difficult chapter in Vinelife's story, but we were delighted to sell the property to CCRC Manchester who would be renovating the building and planting a new church on the site. We look forward to seeing how the project progresses.

26. Related parties

Included in the staff costs for 2023 is the salary of Ralph Pedley, brother of Gemma Longfellow, and Steph Bostock, daughter-in-law to Andrew Bostock. The amounts shown relate only to expenditure which satisfies the criteria for related party transactions.

Ralph Pedley: Gross pay £15,900.30 (2022: £21,369.84), Pension £358.62 (2022: £453.96).

Steph Bostock: Gross pay £3,360.41 (2022: £11,193.48), Pension £24.42 (2022: £148.68).

Vinelife Church Manchester

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Campus Awakening	**3,301**	10,229
Gift Aid Income	**215,527**	261,245
Non Gift Aid Income	**41,263**	79,786
Gift Aid Tax Reclaimed	**51,632**	61,876
Equipment Hire and Sales	**20,149**	20,907
Covid Relief grants	**–**	(9,357)
CJRS grants	**–**	7,968
	331,872	432,654
Investment income		
Investment income and interest	**406**	16
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	**680**	–
Total income	**332,958**	432,670

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Purchases	**–**	378
Wages and salaries	**166,180**	271,103
Employer's NIC	**8,886**	18,851
Pension costs	**3,526**	5,480
Rent	**2,840**	5,313
Light and heat	**3,088**	2,572
Repairs and maintenance	**9,022**	33,706
Insurance	**13,121**	8,645
Other motor/travel costs	**2,647**	4,218
Legal and professional fees	**5,538**	24,241
Telephone	**956**	982
Other office costs	**4,151**	5,505
Depreciation	**5,081**	9,888
Church Activities/events	**20,793**	10,503
Church Meeting Related Expenses	**20,227**	6,839
Training	**246**	651
Publicity	**189**	2,572
Bank charges	**740**	860
Mortgage interest	**67,338**	49,421
Grants paid	**29,911**	47,226
Transfers to the Mission	**7,965**	11,532
	372,445	520,486
Total expenditure	**372,445**	520,486
Net expenditure	**(39,487)**	(87,816)

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Purchases	**–**	378
Wages and salaries	**166,180**	271,103
Employer's NIC	**8,886**	18,851
Pension costs	**3,526**	5,480
Rates	**2,840**	5,313
Light and heat	**3,088**	2,572
Repairs and maintenance	**9,022**	33,706
Insurance	**13,121**	8,645
Other motor/travel costs	**2,647**	4,218
Legal and professional fees	**1,638**	22,363
Telephone	**956**	982
Other office costs	**4,151**	5,505
Depreciation	**5,081**	9,888
Church Activities/events	**20,793**	10,503
Church Meeting Related Expenses	**20,227**	6,839
Training	**246**	651
Publicity	**189**	2,572
Bank charges	**740**	860
Mortgage interest	**67,338**	49,421
Grants paid	**29,911**	47,226
Transfers to the Mission	**7,965**	11,532
	368,545	518,608
Governance costs		
Governance costs - accountancy fees	**3,900**	1,878
Expenditure on charitable activities	**372,445**	520,486

VINELIFE CHURCH MANCHESTER

England & Wales - Charity number 1029849

Accounts

COMPANY REGISTRATION NUMBER: 2874157
CHARITY REGISTRATION NUMBER: 1029849

Vinelife Church Manchester

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

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

Vinelife Church Manchester

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2022

The directors, 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 March 2022.

Reference and administrative details

Registered charity name	Vinelife Church Manchester
Charity registration number	1029849
Company registration number	2874157
Principal office and registered office	Army Reserve Centre Ardwick Green North Manchester M12 6HD

The directors

Mr A N Shepherd	(Appointed 4 May 2021)
Mrs J Kimball	(Appointed 2 May 2021)
Mrs G Longfellow	(Appointed 2 May 2021)
Mr A Binitie	(Appointed 2 May 2021)
Mr A Bostock	(Appointed 7 September 2021)
Mr A Hill	(Retired 12 July 2021)
Ms E Bankhead	(Retired 12 July 2021)

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

Structure, governance and management

Vinelife Church Manchester is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

Overall direction and supervision of the activities of the Association is exercised by a Management Committee of 5 Directors including the Treasurer, Mr A N Shepherd. Four new Trustees were appointed in May 2021, with a fifth added in September 2021.

New Trustees are appointed by a consunsus of current trustees. A process is being put in place to induct new trustees by formal external training along with review of internal processes and briefings of matters of significance.

Trustees are in the process of introducing market based pay scales and a formalised staff review process.

Objectives and activities

Vinelife Church Manchester's Mission Statement
The stated aims of Vinelife Church Manchester are to promote the Christian religion and relieve poverty. Our mission statement expands on those aims: Vinelife Church Manchester exists to: Encounter God, Empower People and Engage Our City.

Our Core activities are outlined below
Below we have listed and described our core activities, where they are currently, what has been happening in the last year and where we are wanting things to develop on into the future.

Everything we do as a church flows out of our mission statement (outlined above) and the aim of what we do is to see our vision statement fulfilled:

Public Benefit
As a Church we aim for the majority of our work to be of benefit to the public. Financial support is made available for the provision of 'Grants and Gifts' to individuals and organisations committed to Christian work.

Strategic report

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

Achievements and performance

General
Vinelife Church Manchester has navigated the fallout from both COVID-19 and its restrictions, and a change of leadership over the year. Whilst this has been difficult and painful for many, the journey has been one which has been conducted with courage by the leaders and patience and grace by all concerned. The church is entering a period of renewed hope and stability and the Trustees thank Father God and His church at Vinelife for their faithfulness.

Impact of COVID-19
At the beginning of the year, many COVID-19 restrictions were still in place, limiting opportunities for the church community to meet in person. However, by the summer restrictions were easing and in-person events were permitted, so Sunday services resumed in September 2021, at a new venue, St Peter's RC High School in Belle Vue, Manchester. Staff continued to blend working from home along with working from Vinelife's new premises in Ardwick.

It became clear that lockdown had focussed some people's desire to a more local expression of church, and we found that a significant portion of those who used to travel to Vinelife from outside the M60 ring road were now choosing to attend a church in their local community. Many who moved on expressed their ongoing thanks for the part Vinelife has played in their journey of faith.

Vinelife were still able to claim support through the Coronavirus Job Retention Scheme, which tapered off in October 2021. Manchester City Council had overpaid some relief grants to Vinelife in the previous year, so these were repaid at the earliest opportunity in the early part of the year.

Project Home
In light of the other events that affected our church community, refurbishment works to our building, the former Army Reserve Barracks at Ardwick Green, were delayed. The property was in need of modernising to allow us to make full use of it but as there were not currently funds to do so this could not be meaningfully commenced. The building was in fairly constant, if limited, use and was being properly maintained.

During the 12 months of this report, we explored our vision for the building with an architect and, as we did so, it became apparent that the cost of refurbishment required to make the building usable by us was greater than our current income could meet. As the financial year was drawing to a close, we were looking carefully at the financial health of the organisation and seriously considering whether it would be in the best interest of the church to sell the building. The trustees felt that it was important to allow the new church leadership to be established and agree on the overall vision and direction for the church before making a decision of this magnitude. Having examined our financial position the trustees felt that we were able to wait for 3-6 months before having to proceed to market to allow for this.

The property had been purchased in December 2020 for just under £2.6m and whilst this was over valuation, other facts such as the expected length of tenure and the likely appreciation in value in that area led the Church leadership and trustees to believe it was a worthwhile investment. Legal opinion recently obtained does not refute this although, if we sell the building, we will seek legal advice to ensure we're in line with charity law as part of the process.

Change of Leadership
At the start of the year, Vinelife had just two Trustees-Directors, which was rectified at the earlier opportunity with four new Trustee-Directors appointed to the board in May 2021, with another added in early September. The two Trustee-Directors who were in post at the turn of the year resigned in the summer, leaving a board of five.

With the resignation of Phil Smith as Senior Leader (and Trustee) in March 2021, Vinelife began the year with the other Senior Leader, Sarah Smith on compassionate leave, who later resigned from her role in November 2021.

Santino Hamberis was in place as Interim Senior Leader throughout the year, supported initially by a Senior Team made up of staff and volunteers. The Senior Team resolved to dissolve itself, with the staff Executive Team taking responsibility for the day to day running of church operations. In February 2022, Santino also undertook a three month sabbatical, with other staff seconded to cover his duties.

Trustees commissioned a Leadership Culture Review, undertaken by church leadership consultant Stephen Matthew, and a Finance Review carried out by Stephen Matthews of Stewardship. These reviews were completed in late autumn and recommended a number of actions to promote health in the organisation.

One recommendation was to look at the leadership structure within the church as well as its connection to the wider church for accountability and support. To further explore these factors, a Discovery Team was set up, chaired by Stephen Matthew, which continued meeting into the next year.

The nature of the change in leadership and associated uncertainty with onboarding a new leadership team have significantly impacted finances and the organisation's effectiveness at attaining its charitable objectives.

Children's Ministry
We continued to provide online resources for children's ministry until September 2021 when we began meeting in person. We restructured our staffing by recruiting a lead for Game Changers 2 days per week. This investment in turn gave us the capacity to broaden our children's provision on a Sunday; launching Explorers (for 2-4 year olds) in November and Little Movers (under 2s) March, building all associated teams from scratch.

We have successfully navigated a phased return of team since September 2021, seeing an entirely new set of weekly leaders for Game Changers. We saw new families engage with Vinelife throughout lockdown, utilising the online resources and joining into in person gatherings.

Compassion Ministry
We continued to support the work of Barnabus, a Manchester based charity working with those experiencing homelessness, through financial support. A number of the church community also got involved with in-person volunteering at their support centre as well as doing outreach in the city centre. We began to explore developing our partnership with Barnabus further with their new Sustain project supporting people who are being housed and helping then leave homelessness behind.

Christmas Appeal
For this year's Christmas Appeal, Vinelife again looked at both 'Home' and 'Away', raising over £4000 along with an additional £5000 allocated from church funds.

As COVID-19 restrictions still limited the amount of time people could spend together assembling hampers or gift bags, we supported families in need at 'Home' by distributing supermarket vouchers through local schools. The 'Away' part of the appeal was a donation to The Mission for their work in Romania with disadvantaged children in the Roma community.

Pastoral Care Ministry
We continued to engage the church community with live, online gatherings, online small groups and conversation spaces. As far as was appropriate to restrictions, staff were able to meet with members of the church community in person.

As restrictions were lifted we created opportunities for the church community to engage including garden parties. In September 2021 we started to meet in person on Sundays and began to reintegrate people into teams building back in another layer of connection with the church community. We restructured staffing to invest time in starting 'in person' small groups which kicked off in the same month.

This year we transitioned from online-only to some in-person student ministry from September 2021. Our team of student volunteers changed over to a new four person team. We continued to meet students in person, mainly meeting for walks. In February 2022, we had our first Student Weekend Away since the pandemic and had 42 people join us for worship, teaching and community in Yorkshire, and also celebrated two of our students getting baptised soon after this.

Campus Awakening
Our focus from January to June was on a theme which we called: 'A New Kind of Kingdom". The transition out of uni is often one of the most significant times in the faith journey of a young adult, and we were so pleased with the opportunity to invest resource in this area.

Primarily that looked like the production and release of our third CAMPUS publication and the running of an online conference called 'The New kind of Kingdom' sessions. As much of student life and ministry was still emerging from lockdown restrictions, having resources such as these in both digital and print format was a great blessing to many around the UK.

In the following academic year we were blessed to have our team bolster with a full-time intern. September also saw us renaming the ministry to 'The CAMPUS Project' to reflect both the transition out of connection with Jesus Culture and also the increasing success of our suite of CAMPUS resources. We focused much of our attention for this year on Manchester, strengthening the student leaders network and working relationships with other churches and ministries. The highlights of this were three major collaborative events: and Advent prayer space with the Catholic Chaplaincy, a co-ordinated Christmas mission with the local CUs, culminating in a 24 hour prayer and worship event called 'One Name on Campus'.

Throughout the year we continued to resources churches, students and leaders through our various print and digital resources and a number of bespoke events. In a period of much change, we were delighted with the space that the project was able to occupy and the ministry that we were able to provide.

Anchor Coffee House
As the year progressed it became clear that it was not going to be possible to relaunch the Anchor Coffee House at the Ardwick premises in the foreseeable future, so it was sadly necessary to undertake a redundancy process which saw the Coffee House Managers end their employment with Vinelife.

Acknowledgement
The Trustees would like to recognise and thank the many volunteers and workers involved in making church life and ministry happen, despite the number of challenges throughout the year.

Financial review

Impairment of Property

The trustees have elected to show the property held by the company at a value of £2,000,000, which they feel is a realistic figure, with the loss on impairment shown in the statement of financial activities for the year.

Prior year Restatement

The comparative figures shown in the financial statements have been restated to take account of prior year impairment of tangible fixed assets along with errors in classification of transactions between restricted and unrestricted funds.

Financial Overview

The financial results for the year show an overall deficit of £87,816. Cash flow has stabilised due to considerable cost reductions and income and expenditure should align more closely in the next year with a smaller loss anticipated. The sale of the building will allow the church to move back into an annual surplus.

Giving

The church community has continued to give sacrificially and generously to the work of the Church. We are as a church committed to give away at least 10% of our donated income. We received a total of £432,654 in gifts for the year of which £274,800 were 'Restricted' in their use and £157,854 which were unrestricted (see note). The total giving for 'Grants and Gifts' was £47,226 (29% of the overall total of unrestricted donated income).

Staff

At the end of March 2022, the staff team consisted of five full-time members of staff: an interim Senior Leader (who was on sabbatical), an Associate Leader, an Operations Director, a Youth and Students Worker, and a Campus Director (who also covered some responsibilities for the main body of the church, including Small Groups). There were four further part-time members of staff: a Church Administrator, a Campus team member and two Children's Workers (one of whom was a new hire). Through the course of the year, the team had reduced in number with one full time and two part time members of staff leaving.

Financial review ***(continued)***

Reserves Policy
Vinelife Church Manchester relies extensively on the generosity of those committed to its stated vision, mission and purpose. Income flows by their nature can be unpredictable, however, the Vinelife Church Manchester has maintained its membership and income over recent years. The major commitments at this time are staff notice and mortgage and loan repayments. The trustees have agreed a reserves policy as follows: To ensure the financial viability of the Church and its ability to meet its ongoing commitments the charity will endeavour to maintain, on average, sufficient reserves to cover all contractual obligations for one month and if possible up to three months.

Risk Management
The trustees and staff team at Vinelife have continued to review and strengthen financial and other procedures to ensure they reflect good practice. We have been working through all areas of church life undertaking written risk assessments and looking at how we operate at all our venues and have put in place a number of actions that reduce risks. We are now in a position to be able to review these assessments and work to reduce risks all across the life of the church. We operate with a well thought through budget that we feel minimises our exposure to unnecessary financial risk.

Prior year Restatement
The comparative figures shown in the financial statements have been restated to take account of prior year errors in classification of transactions between restricted and unrestricted funds.

Plans for future periods

For the forthcoming period, the Church plans to continue to develop its organisational structure to adapt to a changing landscape.

Disabled Employees
In accordance with the charity's Equal Opportunity Policy, the Charity has an established fair employment practise in the recruitment, selection, retention and training of disabled staff.

Going Concern
The impact of COVID, change in leadership and the Ardwick Green building have required particular care in managing cash flows. Cash reserves are, in part, held to allow the church to navigate through challenging times and a managed reduction in reserves along with overhead reductions have in the past year allowed cash flow to remain at acceptable levels.

This process will continue in the next 12 months as we expect the sale of the building to conclude successfully, after which reserves should stabilise and all building related creditors repaid. Should the building take longer to sell than expected, the cost base will be adjusted accordingly to ensure reserves remain within limits required by our mortgage provider (Charity Bank).

A very constructive relationship has been developed and maintained with Charity Bank and the trustees see no material uncertainties about the charity's ability to continue.

The directors' annual report and the strategic report were approved on 30/1/2023 and signed on behalf of the board of trustees by:

Mr A N Shepherd
Director

Mr A Bostock
Director

Vinelife Church Manchester

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Vinelife Church Manchester

Year ended 31 March 2022

I report to the directors on my examination of the financial statements of Vinelife Church Manchester ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the directors 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 accounts of the company 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no 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

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

30/1/23.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	Restated 2021 Total funds £
Income and endowments					
Donations and legacies	**5**	387,191	45,463	**432,654**	741,426
Investment income	**6**	16	–	**16**	216
Other income	**7**	–	–	**–**	69,280
Total income		387,207	45,463	**432,670**	810,922
Expenditure					
Expenditure on charitable activities	**8,9**	430,995	89,491	**520,486**	1,215,900
Total expenditure		430,995	89,491	**520,486**	1,215,900
Net expenditure		(43,788)	(44,028)	**(87,816)**	(404,978)
Transfers between funds		(33,932)	33,932	**–**	–
Net movement in funds		(77,720)	(10,096)	**(87,816)**	(404,978)
Reconciliation of funds					
Total funds brought forward		371,528	10,868	**382,396**	787,374
Total funds carried forward		293,808	772	**294,580**	382,396

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 12 to 22 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2022 £	Restated 2021 £
Fixed assets				
Tangible fixed assets	**16**		**2,015,056**	2,021,644
Current assets				
Debtors	**17**	**7,326**		12,919
Cash at bank and in hand		**117,501**		234,548
		124,827		247,467
Creditors: amounts falling due within one year	**18**	**20,086**		75,102
Net current assets			**104,741**	172,365
Total assets less current liabilities			**2,119,797**	2,194,009
Creditors: amounts falling due after more than one year	**19**		**1,825,217**	1,811,613
Net assets			**294,580**	382,396
Funds of the charity				
Restricted funds			**772**	10,868
Unrestricted funds			**293,808**	371,528
Total charity funds	**21**		**294,580**	382,396

For the year ending 31 March 2022 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 20/1/2023, and are signed on behalf of the board by:

Mr A N Shepherd
Director

Mr A Bostock
Director

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	Restated 2021 £
Cash flows from operating activities		
Net expenditure	**(87,816)**	(404,978)
Adjustments for:		
Depreciation of tangible fixed assets	**9,888**	13,203
Impairment of tangible fixed assets	**–**	594,185
Other interest receivable and similar income	**(16)**	(216)
Gains on disposal of tangible fixed assets	**–**	(69,280)
Accrued expenses/(income)	**1,609**	(1,609)
Changes in:		
Stocks	**–**	1,195
Trade and other debtors	**3,984**	(11,310)
Trade and other creditors	**(46,016)**	502,054
Cash generated from operations	**(118,367)**	623,244
Interest received	**16**	216
Net cash (used in)/from operating activities	**(118,351)**	623,460
Cash flows from investing activities		
Purchase of tangible assets	**(3,300)**	(2,600,521)
Proceeds from sale of tangible assets	**–**	530,000
Net cash used in investing activities	**(3,300)**	(2,070,521)
Cash flows from financing activities		
Proceeds from borrowings	**4,604**	1,113,051
Net cash from financing activities	**4,604**	1,113,051
Net decrease in cash and cash equivalents	**(117,047)**	(334,010)
Cash and cash equivalents at beginning of year	**234,548**	568,558
Cash and cash equivalents at end of year	**117,501**	234,548

The notes on pages 12 to 22 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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 Army Reserve Centre, Ardwick Green North, Manchester, M12 6HD.

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.

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

General funds are unrestricted funds available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or by the nature of the appeal. The purpose and use of the restricted funds are set out in the notes to the accounts.

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

* Costs of generating funds:

* Charitable activities

Includes all expenditure directly relating to the objects of the charity (in accordance with SORP 2005) including any VAT which cannot be recovered and comprises the following:

  * Grants payable - voluntary payments made in order to further the charity's objects

  * Support costs - costs relating to the running of the charity itself rather than its charitable objects

* Governance costs

This represents expenditure relating to the audit of the charity and any trustee meetings

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Building Improvements	-	straight line over 10 years
Equipment	-	straight line over 5 years
Motor Vehicles	-	straight line over 5 years
Equipment	-	straight line over 5 years
Cafe Equipment	-	straight line over 3 years

Impairment of fixed assets

Fixed assets are reviewed annually for impairment.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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 2022 £**
Donations			
Campus Awakening	1,739	8,490	**10,229**
Cafe Income	–	–	**–**
Gift Aid Income	235,794	25,451	**261,245**
Non Gift Aid Income	68,264	11,522	**79,786**
Gift Aid Tax Reclaimed	61,876	–	**61,876**
Equipment Hire and Sales	20,907	–	**20,907**
Grants			
Covid Relief grants	(9,357)	–	**(9,357)**
CJRS grants	7,968	–	**7,968**
	387,191	45,463	**432,654**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Campus Awakening	214	35,906	36,120
Cafe Income	52	–	52
Gift Aid Income	303,100	36,999	340,099
Non Gift Aid Income	22,379	147,148	169,527
Gift Aid Tax Reclaimed	86,304	–	86,304
Equipment Hire and Sales	–	–	–
Grants			
Covid Relief grants	43,029	–	43,029
CJRS grants	66,295	–	66,295
	521,373	220,053	741,426

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Investment income and interest	16	**16**	216	216

7. Other income

	Restricted Funds £	**Total Funds 2022 £**	Restricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	–	**–**	69,280	69,280

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Direct charitable activities	429,117	89,491	**518,608**
Support costs	1,878	–	**1,878**
	430,995	89,491	**520,486**

	Restated Unrestricted Funds £	Restated Restricted Funds £	Restated Total Funds 2021 £
Direct charitable activities	394,978	819,044	1,214,022
Support costs	1,878	–	1,878
	396,856	819,044	1,215,900

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Direct charitable activities	518,608	–	**518,608**	1,214,022
Governance costs	–	1,878	**1,878**	1,878
	518,608	1,878	**520,486**	1,215,900

10. Analysis of grants

	2022 £	2021 £
Grants to individuals		
Outreach giving	**47,226**	65,279
Total grants	**47,226**	65,279

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	**9,888**	13,203
Gains on disposal of tangible fixed assets	**–**	(69,280)
Operating lease rentals	**–**	2,467

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**(1,878)**	(1,878)

13. Staff costs

The average head count of employees during the year was 10 (2021: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - full time	**6**	7
Number of other staff - part time	**4**	7
	10	14

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

During the period under review, trustees received no remuneration nor expenses.

Phil Smith was Chair of Trustees until 31 March 2021, and as permitted under the Articles of Association was renumerated as follows;

Gross pay: Nil (2021: £42,739.68), Pension: Nil (2021: £1,095).

15. Transfers between funds

Donations and grants received for a specific purpose are released from restricted funds to general funds as the specific expenditure occurs.

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Café equipment £	**Total £**
Cost						
At 1 Apr 2021	2,000,000	14,366	3,690	43,066	9,000	**2,070,122**
Additions	–	–	–	3,300	–	**3,300**
At 31 Mar 2022	2,000,000	14,366	3,690	46,366	9,000	**2,073,422**
Depreciation						
At 1 Apr 2021	–	10,961	1,476	27,041	9,000	**48,478**
Charge for the year	–	2,873	738	6,277	–	**9,888**
At 31 Mar 2022	–	13,834	2,214	33,318	9,000	**58,366**
Carrying amount At 31 Mar 2022	2,000,000	532	1,476	13,048	–	**2,015,056**
Restated At 31 Mar 2021	2,000,000	3,405	2,214	16,025	–	2,021,644

Ardwick Green North
Depreciation is provided at a rate of 0% on the building at Ardwick Green North. During the year to 31 March 2021, the trustees concluded that the estimated residual value was materially different from the carrying value of the property, electing to include an amount for impairment in the financial statements. Carrying values are reviewed for impairment annually.

17. Debtors

	2022 £	2021 £
Trade debtors	**502**	–
Prepayments and accrued income	**–**	1,609
Other debtors - gift aid tax	**6,824**	11,310
	7,326	12,919

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	**9,000**	38,000
Trade creditors	**3,127**	28,846
Social security and other taxes	**7,959**	8,256
	20,086	75,102

19. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	**1,370,217**	1,336,613
Other creditors	**455,000**	475,000
	1,825,217	1,811,613

The other creditors represent interest-free loans made by supporters of the church.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,480 (2021: £5,994).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	**At 31 March 2022**
	£	£	£	£	**£**
General funds	371,528	387,207	(430,995)	(33,932)	**293,808**

	At 1 April 2020	Income	Expenditure	Restated Transfers	Restated At 31 March 2021
	£	£	£	£	£
General funds	379,903	521,589	(396,856)	(133,108)	371,528

The General fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	**At 31 March 2022**
	£	£	£	£	**£**
Restricted Funds	10,868	45,463	(89,491)	33,932	**772**

	At 1 April 2020	Income	Restated Expenditure	Restated Transfers	Restated At 31 March 2021
	£	£	£	£	£
Restricted Funds	407,471	289,333	(819,044)	133,108	10,868

21. Analysis of charitable funds *(continued)*

Analysis of Restricted Funds

Year ended 31 March 2022

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Project Home	–	15,281	(32,323)	17,042	–
The Mission	782	11,522	(11,532)	–	772
Campus Awakening	10,086	8,490	(35,442)	16,866	–
Christmas Wave	–	350	(374)	24	–
Christmas Appeal	–	9,820	(9,820)	–	–
Total	10,868	45,463	(89,491)	33,932	772

Year ended 31 March 2021

	At 1 Apr 2020 £	Income £	Restated Expenditure £	Restated Transfers £	Restated At 31 Mar 2021 £
Project Home	395,525	211,532	(740,165)	133,108	–
The Mission	1,254	13,749	(14,221)	–	782
Campus Awakening	10,692	49,519	(50,125)	–	10,086
Christmas Appeal	–	14,533	(14,533)	–	–
Total	407,471	289,333	(819,044)	133,108	10,868

Purposes of Restricted Funds

- Project Home: funds for the church building project

- Campus Awakening / Campus Project: work on university campuses

- Christmas Appeal: donations towards families in need at Christmas time

- Christmas Wave: evangelism on the university campus in partnership with other churches

- The Mission: Support for The Mission as they work with orphans and vulnerable families in Mexico and Romania

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	2,015,056	–	**2,015,056**
Current assets	124,055	772	**124,827**
Creditors less than 1 year	(20,086)	–	**(20,086)**
Creditors greater than 1 year	(1,825,217)	–	**(1,825,217)**
Net assets	293,808	772	**294,580**

	Restated Unrestricted Funds £	Restated Restricted Funds £	Restated Total Funds 2021 £
Tangible fixed assets	2,021,644	–	2,021,644
Current assets	236,599	10,868	247,467
Creditors less than 1 year	(75,102)	–	(75,102)
Creditors greater than 1 year	(1,811,613)	–	(1,811,613)
Net assets	371,528	10,868	382,396

23. Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

24. Analysis of changes in net debt

	Restated At 1 Apr 2021 £	Cash flows £	**At 31 Mar 2022 £**
Cash at bank and in hand	234,548	(117,047)	**117,501**
Debt due within one year	(38,000)	29,000	**(9,000)**
Debt due after one year	(1,336,613)	(33,604)	**(1,370,217)**
	(1,140,065)	(121,651)	**(1,261,716)**

25. Related parties

Included in the staff costs for 2021 is the salary of Sarah Smith, spouse of the Chair of Trustees until 31 March 2021). Included in the staff costs for 2022 is the salary of Ralph Pedley, sister of Gemma Longfellow and Steph Bostock, daughter-in-law to Andrew Bostock.

Sarah Smith: Gross pay Nil (2021: £42,739.68, Pension Nil (2021: £1,095.00).

Ralph Pedley: Gross pay £21,369.84 (2021: Nil), Pension £453.96 (2021: Nil).

Steph Bostock: Gross pay £11,193.48 (2021: Nil), Pension £148.68 (2021: Nil).

26. Prior year adjustment

The trustees have resolved that the carrying value in the accounts, of the property at Ardwick Green North, should have been impaired during the year ended 31 March 2021 by an amount of £594,185, thereby reducing the value from £2,594,185 to £2,000,000.

The above decision has resulted in the restatement of the tangible fixed assets brought forward, reducing them by £594,185, with the corresponding impairment expense shown in the year ended 31 March 2021 comparative figures on the Statement of Financial Activities.

The above adjustment has been put through the 'Project Home' Fund. which forms part of the charity's restricted funds. This resulted in the Project Home fund balance being overdrawn, requiring a covering transfer £133,108 from unrestricted funds during the year to 31 March 2021 and therefore a restatement of the restricted and unrestricted fund balances brought forward into the year ended 31 March 2022.

Vinelife Church Manchester

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

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

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Campus Awakening	**10,229**	36,120
Cafe Income	**–**	52
Gift Aid Income	**261,245**	340,099
Non Gift Aid Income	**79,786**	169,527
Gift Aid Tax Reclaimed	**61,876**	86,304
Equipment Hire and Sales	**20,907**	–
Covid Relief grants	**(9,357)**	43,029
CJRS grants	**7,968**	66,295
	432,654	741,426
Investment income		
Investment income and interest	**16**	216
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	**–**	69,280
Total income	**432,670**	810,922

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	Restated 2021 £
Expenditure		
Expenditure on charitable activities		
Opening stock	–	1,195
Purchases	**378**	891
Wages and salaries	**271,103**	293,301
Employer's NIC	**18,851**	19,895
Pension costs	**5,480**	5,994
Operating leases	–	2,467
Rent	**5,313**	(1,063)
Light and heat	**2,572**	2,935
Repairs and maintenance	**33,706**	92,743
Insurance	**8,645**	6,394
Other motor/travel costs	**4,218**	2,872
Legal and professional fees	**24,241**	56,467
Telephone	**982**	706
Other office costs	**5,505**	9,360
Depreciation	**9,888**	13,203
Impairment	–	594,185
Church Activities/events	**10,503**	2,797
Church Meeting Related Expenses	**6,839**	7,028
Training	**651**	2,368
Publicity	**2,572**	8,488
Bank charges	**860**	1,002
Mortgage interest	**49,421**	13,172
Grants paid	**47,226**	65,279
Transfers to the Mission	**11,532**	14,221
	520,486	1,215,900
Total expenditure	**520,486**	1,215,900
Net expenditure	**(87,816)**	(404,978)

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	Restated 2021
	£	£
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Opening stock	**–**	1,195
Purchases	**378**	891
Wages and salaries	**271,103**	293,301
Employer's NIC	**18,851**	19,895
Pension costs	**5,480**	5,994
Operating leases	**–**	2,467
Rates	**5,313**	(1,063)
Light and heat	**2,572**	2,935
Repairs and maintenance	**33,706**	92,743
Insurance	**8,645**	6,394
Other motor/travel costs	**4,218**	2,872
Legal and professional fees	**22,363**	54,589
Telephone	**982**	706
Other office costs	**5,505**	9,360
Depreciation	**9,888**	13,203
Impairment	**–**	594,185
Church Activities/events	**10,503**	2,797
Church Meeting Related Expenses	**6,839**	7,028
Training	**651**	2,368
Publicity	**2,572**	8,488
Bank charges	**860**	1,002
Mortgage interest	**49,421**	13,172
Grants paid	**47,226**	65,279
Transfers to the Mission	**11,532**	14,221
	518,608	1,214,022
Governance costs		
Governance costs - accountancy fees	**1,878**	1,878
Expenditure on charitable activities	**520,486**	1,215,900

VINELIFE CHURCH MANCHESTER

England & Wales - Charity number 1029849

Accounts

COMPANY REGISTRATION NUMBER: 2874157
CHARITY REGISTRATION NUMBER: 1029849

Vinelife Church Manchester

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

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

Vinelife Church Manchester

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2021

The directors, 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 March 2021.

Reference and administrative details

Registered charity name	Vinelife Church Manchester	
Charity registration number	1029849	
Company registration number	2874157	
Principal office and registered office	Army Reserve Centre Ardwick Green North Manchester M12 6HD	
The directors		
	Mr A Hill	
	Ms E Bankhead	
	Mr P Smith	(Retired 31 March 2021)
	Mr J Gibbs	(Retired 31 January 2021)
Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN	

Structure, governance and management

Vinelife Church Manchester is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

Overall direction and supervision of the activities of the Association is exercised by a Management Committee of 4 Directors including the Chairman (Mr P Smith, resigned March 2021). Four new Trustees were appointed in May 2021, with a fifth added in September 2021.

Objectives and activities

Vinelife Church Manchester's Mission Statement
The stated aims of Vinelife Church Manchester are to promote the Christian religion and relieve poverty. Our mission statement expands on those aims: Vinelife Church Manchester exists to: Encounter God, Empower People and Engage Our City.

Objectives and activities *(continued)*

Our Core activities are outlined below
Below we have listed and described our core activities, where they are currently, what has been happening in the last year and where we are wanting things to develop on into the future.

Everything we do as a church flows out of our mission statement (outlined above) and the aim of what we do is to see our vision statement fulfilled:

Public Benefit
As a Church we aim for the majority of our work to be of benefit to the public. Financial support is made available for the provision of 'Grants and Gifts' to individuals and organisations committed to Christian work.

Strategic report

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

Achievements and performance

General
Like every other organisation around the world, Vinelife was affected by the coronavirus pandemic throughout the course of the year, along with a few other significant events that were specific to our church community.

Impact of COVID-19
In response to the lockdown measures in March 2020, Vinelife began the year by moving to video-only weekly worship services, with staff working from home and all other in-person activities suspended. The only in-person worship service happened at Christmas time, when strict social distancing protocols were followed. Vinelife made use of the government's Coronavirus Job Retention Scheme, and a number of the team were furloughed across the year to balance both a reduced workload and provide financial cover. Across the year, income from gifts and donations remained largely consistent despite uncertainty. The Anchor Coffee House remained closed through the course of the year, initially due to the lockdown and then after the sale of Moss Lane East.

Project Home
After several years of fundraising and intentional pursuit of various building, Vinelife were finally able to complete the purchase of the Army Reserve Centre in Ardwick, Manchester. As part of this process, the decision was made to sell 508 Moss Lane East, with plans to house all church operations at the new site, including Sunday gatherings, the church offices, compassion and outreach ministries, and a new home for the Anchor Coffee House. As we moved into 2021-22 there was still a long journey of of refurbishment ahead.

Change of Leadership
In March 2021, Phil Smith resigned as Senior Leader and chair of Trustees. Sarah Smith, also Senior Leader, moved onto compassionate leave for the rest of the year, with Santino Hamberis stepping into the role of Interim Senior Leader. This resignation raised a number of questions around leadership culture which would be addressed by an independent review process later in 2021. As Mr Smith had also been chair of Trustees, this left the number of Trustees at just two, so four new Trustees were appointed as soon as feasible, in May 2021.

Children's Ministry
Without the option of in-person gatherings, all children's ministry moved online, with staff and volunteers working hard to produce a variety of exciting and engaging content for different age groups.

Street Outreach Teams
We continued to support the work of Barnabus, a Manchester based charity working with those experiencing homelessness, through financial support as well as some food drives. A number of the church community also got involved with in-person outreach in the city centre.

Christmas Appeal
This year we focussed on raising money towards two projects: firstly to supply supermarket vouchers to families in need, which were distributed through local schools. In previous years we had also donated food hampers but due to the pandemic, we were restricted by what we could do practically. The second project was raising funds to purchase play equipment for The Mission for their work in Sighisoara, Romania with children from the Romany community there.

Pastoral Care Ministries
Like other areas of church life, pastoral care became an increased challenge throughout 2020 and 2021. We created spaces for people to connect with one another online, including small groups that happened using Zoom.

Students
Student ministry also made use of Zoom as well as limited opportunities to meet together in a socially distanced way. Despite these challenges we were able to welcome a number of new students to our church community.

Campus Awakening
Campus Awakening produced its third publication as it continued to provide resources to encourage and equip students.

The Anchor
The Anchor Coffee House closed at the start of the lockdown in March 2020, and remained closed throughout the year, as the building went on the market and was eventually sold in December 2020. The new site continues to be in process as we look forward to being able to open soon.

Acknowledgement
The Trustees would like to recognise and thank the many volunteers and workers involved in making church life and ministry happen, despite the number of challenges throughout the year.

Financial review

Overview
The financial results for the year show an overall surplus of £189,207, of which £143,375 were restricted funds. We have continued to manage operational expenditure broadly in line with budget.

Giving
The church community has continued to give sacrificially and generously to the work of the Church. We are as a church committed to give away at least 10% of our donated income. We received a total of £741,426 in gifts for the year of which £180,721 were 'Restricted' in their use and £560,705 which were, unrestricted (see note). The total giving for 'Grants and Gifts' was £65,279 (11.6% of the overall total of unrestricted donated income).

Staff
At the end of 2021, the staff team consisted of six full-time members of staff: An Interim Senior Leader, an Associate Leader, an Operations Director, a Youth and Students Worker, a Campus Awakening Director and a Senior Leader (who was on compassionate leave). There were five further part-time members of staff: a Church Administrator, a Children's Worker, two Coffee House Managers and one Campus Team member. Through the course of the year, the team had reduced in number with one full time and five part time members of staff leaving, two of whom were maternity cover. Two staff members had increased their contracted working hours.

Financial review ***(continued)***

Reserves Policy
Vinelife Church Manchester relies extensively on the generosity of those committed to its stated vision, mission and purpose. Income flows by their nature can be unpredictable, however, the Vinelife Church Manchester has maintained its membership and income over recent years. The major commitments at this time are staff notice and mortgage and loan repayments. The trustees have agreed a reserves policy as follows: To ensure the financial viability of the Church and its ability to meet its ongoing commitments the charity will endeavour to maintain, on average, sufficient reserves to cover all contractual obligations for one month and if possible up to three months.

Risk Management
The trustees and staff team at Vinelife have continued to review and strengthen financial and other procedures to ensure they reflect good practice. We have been working through all areas of church life undertaking written risk assessments and looking at how we operate at all our venues and have put in place a number of actions that reduce risks. We are now in a position to be able to review these assessments and work to reduce risks all across the life of the church. We operate with a well thought through budget that we feel minimises our exposure to unnecessary financial risk.

Plans for future periods

For the forthcoming period, the Church plans to continue to develop its organisational structure to adapt to a changing landscape.

DISABLED EMPLOYEES
In accordance with the charity's Equal Opportunity Policy, the Charity has an established fair employment practise in the recruitment, selection, retention and training of disabled staff.

The directors' annual report and the strategic report were approved on 31/1/22 and signed on behalf of the board of trustees by:

Mr A. Shepherd
Director

Vinelife Church Manchester

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Vinelife Church Manchester

Year ended 31 March 2021

I report to the directors on my examination of the financial statements of Vinelife Church Manchester ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the directors 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 accounts of the company 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no 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
18 Mulberry Avenue
Tumstone Business Park
Widnes
Cheshire
WA8 0WN

31/1/2022

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Activities
(Including Income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	560,705	180,721	**741,426**	868,685
Investment income	6	216	–	**216**	993
Other income	7	69,280	–	**69,280**	–
Total income		630,201	180,721	**810,922**	869,678
Expenditure					
Expenditure on charitable activities	8,9	584,369	37,346	**621,715**	749,900
Total expenditure		584,369	37,346	**621,715**	749,900
Net income and net movement in funds		45,832	143,375	**189,207**	119,778
Reconciliation of funds					
Total funds brought forward		273,115	514,259	**787,374**	667,596
Total funds carried forward		318,947	657,634	**976,581**	787,374

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

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2021 £	2020 £
Fixed assets				
Tangible fixed assets	16		2,615,829	489,231
Current assets				
Stocks	17	–		1,195
Debtors	18	12,919		–
Cash at bank and in hand		234,548		568,558
		247,467		569,753
Creditors: amounts falling due within one year	19	75,102		14,739
Net current assets			172,365	555,014
Total assets less current liabilities			2,788,194	1,044,245
Creditors: amounts falling due after more than one year	20		1,811,613	256,871
Net assets			976,581	787,374
Funds of the charity				
Restricted funds			657,634	514,259
Unrestricted funds			318,947	273,115
Total charity funds	22		976,581	787,374

For the year ending 31 March 2021 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.

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 31/1/22, and are signed on behalf of the board by:

Mr A Shepherd
Director

The notes on pages 11 to 19 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	189,207	119,778
Adjustments for:		
Depreciation of tangible fixed assets	13,203	21,310
Other interest receivable and similar income	(216)	(993)
Gains on disposal of tangible fixed assets	(69,280)	–
Accrued income	(1,609)	–
Changes in:		
Stocks	1,195	1,266
Trade and other debtors	(11,310)	5,852
Trade and other creditors	502,054	32
Cash generated from operations	623,244	147,245
Interest received	216	993
Net cash from operating activities	623,460	148,238
Cash flows from investing activities		
Purchase of tangible assets	(2,600,521)	(4,422)
Proceeds from sale of tangible assets	530,000	–
Net cash used in investing activities	(2,070,521)	(4,422)
Cash flows from financing activities		
Proceeds from borrowings	1,113,051	(8,170)
Net cash from/(used in) financing activities	1,113,051	(8,170)
Net (decrease)/increase in cash and cash equivalents	(334,010)	135,646
Cash and cash equivalents at beginning of year	568,558	432,912
Cash and cash equivalents at end of year	234,548	568,558

The notes on pages 11 to 19 form part of these financial statements.

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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 Army Reserve Centre, Ardwick Green North, Manchester, M12 6HD.

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.

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

General funds are unrestricted funds available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or by the nature of the appeal. The purpose and use of the restricted funds are set out in the notes to the accounts.

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

* Costs of generating funds:

* Charitable activities

Includes all expenditure directly relating to the objects of the charity (in accordance with SORP 2005) including any VAT which cannot be recovered and comprises the following:

* Grants payable - voluntary payments made in order to further the charity's objects

* Support costs - costs relating to the running of the charity itself rather than its charitable objects

* Governance costs

This represents expenditure relating to the audit of the charity and any trustee meetings

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Buildings	-	0%
Equipment	-	straight line over 5 years
Motor Vehicles	-	straight line over 5 years
Equipment	-	straight line over 5 years
Cafe Equipment	-	straight line over 3 years

Impairment of fixed assets

Fixed assets are reviewed annually for impairment.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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 2021 £
Donations			
Activities/Ministries	327	–	327
Church Activities/Events	214	35,906	36,120
Cafe Income	52	–	52
Gift Aid Income	306,874	33,225	340,099
Non Gift Aid Income	57,610	111,590	169,200
Gift Aid Tax Reclaimed	86,304	–	86,304
Room Hire	–	–	–
Equipment Hire and Sales	–	–	–
Grants			
Covid Relief grants	43,029	–	43,029
CJRS grants	66,295	–	66,295
	560,705	180,721	741,426

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Activities/Ministries	27,156	–	27,156
Church Activities/Events	7,852	183,378	191,230
Cafe Income	81,807	–	81,807
Gift Aid Income	291,833	95,535	387,368
Non Gift Aid Income	50,381	57,995	108,376
Gift Aid Tax Reclaimed	70,933	–	70,933
Room Hire	940	–	940
Equipment Hire and Sales	875	–	875
Grants			
Covid Relief grants	–	–	–
CJRS grants	–	–	–
	531,777	336,908	868,685

6. Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Investment income and interest	216	216	993	993

7. Other Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gain on disposal of tangible fixed assets held for charity's own use	69,280	**69,280**	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct charitable activities	582,491	37,346	**619,837**
Support costs	1,878	–	**1,878**
	584,369	37,346	**621,715**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct charitable activities	578,496	169,766	748,262
Support costs	1,638	–	1,638
	580,134	169,766	749,900

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct charitable activities	619,837	–	**619,837**	748,262
Governance costs	–	1,878	**1,878**	1,638
	619,837	1,878	**621,715**	749,900

10. Analysis of grants

	2021 £	2020 £
Grants to individuals		
Outreach giving	**65,279**	82,194
Total grants	**65,279**	82,194

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	13,203	21,310
Gains on disposal of tangible fixed assets	(69,280)	–
Operating lease rentals	2,467	2,221

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	(1,878)	(1,638)

13. Staff costs

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

	2021	2020
	£	£
Wages and salaries	293,301	305,561
Social security costs	19,895	21,268
Employer contributions to pension plans	5,994	6,011
	319,190	332,840

The average head count of employees during the year was 14 (2020: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	7	7
Number of other staff - part time	7	8
	14	15

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

While Chair of Trustees, Phil Smith received a salary for his full-time staff role as Senior Leader. One other trustee received remuneration for 11.5 hours of copy editing work in their professional capacity, which was declared to the other Trustees.

15. Transfers between funds

Donations and grants received for a specific purpose are released from restricted funds to general funds as the specific expenditure occurs.

16. Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Motor vehicles £	User defined asset £	Total £
Cost					
At 1 April 2020	519,464	213,392	7,710	18,670	**759,236**
Additions	2,594,185	6,336	–	–	**2,600,521**
Disposals	(519,464)	(162,296)	(4,020)	(9,670)	**(695,450)**
At 31 March 2021	2,594,185	57,432	3,690	9,000	**2,664,307**
Depreciation					
At 1 April 2020	58,744	190,833	4,758	15,670	**270,005**
Charge for the year	–	9,465	738	3,000	**13,203**
Disposals	(58,744)	(162,296)	(4,020)	(9,670)	**(234,730)**
At 31 March 2021	–	38,002	1,476	9,000	**48,478**
Carrying amount					
At 31 March 2021	2,594,185	19,430	2,214	–	**2,615,829**
At 31 March 2020	460,720	22,559	2,952	3,000	489,231

Ardwick Green North
Depreciation is provided at a rate of 0% on the property at Ardwick Green North where the estimated residual value is not materially different from the carrying value of those properties. Carrying values are reviewed for impairment annually.

17. Stocks

	2021 £	2020 £
Raw materials and consumables	–	1,195

18. Debtors

	2021 £	2020 £
Prepayments and accrued income	**1,609**	–
Other debtors - gift aid tax	**11,310**	–
	12,919	–

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	**38,000**	4,691
Trade creditors	**28,846**	2,803
Social security and other taxes	**8,256**	7,245
	75,102	14,739

20. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	1,336,613	256,871
Other creditors	475,000	–
	1,811,613	256,871

The other long term loans represent two interest-free loans made by supporters of the church.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,994 (2020: £6,011).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	273,115	630,201	(584,369)	318,947

The General fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Funds	514,259	180,721	(37,346)	657,634

PURPOSES OF RESTRICTED FUNDS
Street Outreach - Support for the homeless.

Christmas Appeal - Christmas Hampers for people in need/clothing for homeless.

The Mission - General support and sponsoring children at The Mission orphanages in Romania and Mexico.

Jesus Culture - Gifts towards working with Jesus Culture in the UK

Project Home - Building Project

Campus Awakening - Mission on university campuses

Campus Awakening Wage Support - Funding for wage for CA worker

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**	Total Funds 2020 £
Tangible fixed assets	2,615,829	–	**2,615,829**	489,231
Current assets	(410,167)	657,634	**247,467**	569,753
Creditors less than 1 year	(75,102)	–	**(75,102)**	(14,739)
Creditors greater than 1 year	(1,811,613)	–	**(1,811,613)**	(256,871)
Net assets	318,947	657,634	**976,581**	787,374

24. Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

25. Related parties

Included in the staff costs is an amount representing the salary of the Pastor, Phil Smith, who is also a trustee, and the salary of Sarah Smith, the spouse of the Pastor.

Vinelife Church Manchester

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

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

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Activities/Ministries	327	27,156
Church Activities/Events	36,120	191,230
Cafe Income	52	81,807
Gift Aid Income	340,099	387,368
Non Gift Aid Income	169,200	108,376
Gift Aid Tax Reclaimed	86,304	70,933
Room Hire	–	940
Equipment Hire and Sales	–	875
Covid Relief grants	43,029	–
CJRS grants	66,295	–
	741,426	868,685
Investment Income		
Investment income and interest	216	993
Other Income		
Gain on disposal of tangible fixed assets held for charity's own use	69,280	–
Total Income	810,922	869,678

Vinelife Church Manchester

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Opening stock	1,195	2,461
Purchases	891	40,853
Closing stock	–	1,195
Wages and salaries	293,301	305,561
Employer's NIC	19,895	21,268
Pension costs	5,994	6,011
Operating leases	2,467	2,221
Rent	(1,063)	6,468
Light and heat	2,935	4,294
Repairs and maintenance	92,743	32,519
Insurance	6,394	5,062
Other motor/travel costs	2,872	4,027
Legal and professional fees	56,467	1,638
Telephone	706	820
Other office costs	9,360	10,472
Depreciation	13,203	21,310
Church Activities/events	2,797	137,908
Church Meeting Related Expenses	7,028	27,257
Training	2,368	720
Publicity	8,488	3,452
Bank charges	1,002	959
Mortgage interest	13,172	17,342
Grants paid	65,279	82,194
Transfers to the Mission	14,221	16,278
	621,715	749,900
Total expenditure	621,715	749,900
Net income	189,207	119,778

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Direct charitable activities		
Activities undertaken directly		
Opening stock	1,195	2,461
Purchases	891	40,853
Closing stock	–	(1,195)
Wages and salaries	293,301	305,561
Employer's NIC	19,895	21,268
Pension costs	5,994	6,011
Operating leases	2,467	2,221
Rent	(1,063)	6,468
Light and heat	2,935	4,294
Repairs and maintenance	92,743	32,519
Insurance	6,394	5,062
Other motor/travel costs	2,872	4,027
Direct charitable activity 1 - legal and professional fees	54,589	–
Telephone	706	820
Other office costs	9,360	10,472
Depreciation	13,203	21,310
Church Activities/events	2,797	137,908
Church Meeting Related Expenses	7,028	27,257
Training	2,368	720
Publicity	8,488	3,452
Bank charges	1,002	959
Mortgage interest	13,172	17,342
Grants paid	65,279	82,194
Transfers to the Mission	14,221	16,278
	619,837	748,262
Governance costs		
Governance costs - accountancy fees	1,878	1,638
Expenditure on charitable activities	621,715	749,900