

COMPANY REGISTRATION NUMBER: 02874157
CHARITY REGISTRATION NUMBER: 1029849

Vinelif e 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

	Page
Directors' annual report (incorporating the director's report)	1
Independent examiner's report to the directors	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	21
Notes to the detailed statement of financial activities	23

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.

Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2025

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.

Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2025

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 vision 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,

Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2025

which will allow us to be 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.

Vinelife Church Manchester

Company Limited by Guarantee

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

Year ended 31 March 2025

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.

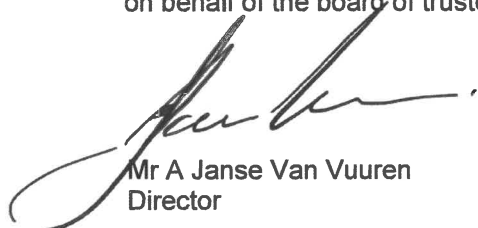
Going Concern

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
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Cheshire
WA8 0WN

16/10/25

Vinlife Church Manchester
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
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		<u>295,481</u>	<u>3,452</u>	<u>298,933</u>	<u>716,530</u>
Expenditure					
Expenditure on charitable activities	9,10	286,687	11,825	298,512	471,752
Total expenditure		<u>286,687</u>	<u>11,825</u>	<u>298,512</u>	<u>471,752</u>
Net income		<u>8,794</u>	<u>(8,373)</u>	<u>421</u>	<u>244,778</u>
Transfers between funds		(8,852)	8,852	—	—
Net movement in funds		<u>(58)</u>	<u>479</u>	<u>421</u>	<u>244,778</u>
Reconciliation of funds					
Total funds brought forward		<u>497,568</u>	<u>2,303</u>	<u>499,871</u>	<u>255,093</u>
Total funds carried forward		<u>497,510</u>	<u>2,782</u>	<u>500,292</u>	<u>499,871</u>

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

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

Vinelife Church Manchester
Company Limited by Guarantee
Statement of Financial Position

31 March 2025

	Note	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
		<u>486,927</u>	<u>486,045</u>
Creditors: amounts falling due within one year	19	<u>3,242</u>	<u>6,601</u>
Net current assets		483,685	479,444
Total assets less current liabilities		<u>500,292</u>	<u>499,871</u>
Funds of the charity			
Restricted funds		2,782	2,303
Unrestricted funds		497,510	497,568
Total charity funds	21	<u>500,292</u>	<u>499,871</u>

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
<i>Adjustments for:</i>		
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)
<i>Changes in:</i>		
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	<u>5,111</u>	<u>(553,919)</u>
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	<u>(2,376)</u>	<u>1,329,558</u>
Cash flows from financing activities		
Repayment of mortgage	—	(1,378,395)
Net cash used in financing activities	<u>—</u>	<u>(1,378,395)</u>
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	<u>481,319</u>	<u>478,584</u>

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

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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.

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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.

Vinlife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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	—	—	—
	<u>283,831</u>	<u>3,452</u>	<u>287,283</u>

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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
	<u>292,222</u>	<u>19,201</u>	<u>311,423</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Exclusivity and Licence funds	<u>—</u>	<u>—</u>	<u>50,000</u>	<u>50,000</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Investment income and interest	<u>11,650</u>	<u>11,650</u>	<u>4,854</u>	<u>4,854</u>

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	<u>—</u>	<u>—</u>	<u>350,253</u>	<u>350,253</u>

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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
	<u>286,687</u>	<u>11,825</u>	<u>298,512</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activities	450,640	18,772	469,412
Support costs	2,340	—	2,340
	<u>452,980</u>	<u>18,772</u>	<u>471,752</u>

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
	<u>296,172</u>	<u>2,340</u>	<u>298,512</u>	<u>471,752</u>

11. Analysis of grants

	2025 £	2024 £
Grants to individuals		
Outreach giving	28,410	48,130
Total grants	<u>28,410</u>	<u>48,130</u>

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	<u>(2,340)</u>	<u>(2,340)</u>

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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
	<u>155,898</u>	<u>149,759</u>

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
	<u>6</u>	<u>8</u>

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	<u>14,574</u>	<u>39,976</u>	<u>54,550</u>
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	<u>5,830</u>	<u>32,113</u>	<u>37,943</u>
Carrying amount			
At 31 March 2025	<u>8,744</u>	<u>7,863</u>	<u>16,607</u>
At 31 March 2024	<u>11,659</u>	<u>8,768</u>	<u>20,427</u>

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Debtors

	2025	2024
	£	£
Trade debtors	1,439	252
Other debtors - gift aid tax	4,169	7,027
Other debtors - cyclescheme	—	182
	<u>5,608</u>	<u>7,461</u>

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	—
	<u>3,242</u>	<u>6,601</u>

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	<u>497,568</u>	<u>295,481</u>	<u>(286,687)</u>	<u>(8,852)</u>	<u>497,510</u>

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

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

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Restricted funds

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

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Funds	<u>1,874</u>	<u>19,201</u>	<u>(18,772)</u>	<u>—</u>	<u>2,303</u>

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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
	<u>2,303</u>	<u>3,452</u>	<u>(11,825)</u>	<u>8,852</u>	<u>2,782</u>

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)	—	—
	<u>1,874</u>	<u>19,201</u>	<u>(18,772)</u>	<u>—</u>	<u>2,303</u>

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.

Vinelife Church Manchester

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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
	<u>287,283</u>	<u>311,423</u>
 Charitable activities		
Exclusivity and Licence funds	—	50,000
 Investment income		
Investment income and interest	<u>11,650</u>	<u>4,854</u>
 Other income		
Gain on disposal of tangible fixed assets held for charity's own use	—	350,253
 Total income	<u><u>298,933</u></u>	<u><u>716,530</u></u>

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
	<u>298,512</u>	<u>471,752</u>
Total expenditure	<u>298,512</u>	<u>471,752</u>
Net income	<u>421</u>	<u>244,778</u>

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		
<i>Activities undertaken directly</i>		
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
	<u>296,172</u>	<u>469,412</u>
Governance costs		
Governance costs - accountancy fees	2,340	2,340
	<u>298,512</u>	<u>471,752</u>