

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1071353

Details

Other names	LEEDS VINEYARD, THE WHARFEDALE VINEYARD, WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP
Status	Registered
Legal form	Charitable company
Company number	03541920
Registered	1998-09-04
Register	View on the Charity Commission register

Contact

Address	Vineyard House 11 Bennett Road Headingley Leeds LS6 3HN
Phone	07425622086
Email	office@leedsvineyard.org
Website	www.leedsvineyard.org

Activities

Objects: FURTHERANCE OF EDUCATION (RELIGIOUS OR SECULAR);ADVANCEMENT OF THE CHRISTIAN FAITH; RELIEF OF THE POOR, SICK AND ELDERLY; OTHER CHARITABLE PURPOSES.

Activities: The prinicpal activity of the Charity is that of the furtherance of the Gospel of the Lord Jesus Christ, to build up the faith of the Christian believers, to share in the training of Christian workers, to promote Christian education, to advance the Christian religion and to relieve the poor and needy and the sick and elderly.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City
- North Yorkshire
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£356,623	£321,917	-	-
2024-04-30	£336,190	£411,889	-	-
2023-04-30	£483,516	£481,005	-	-
2022-04-30	£495,494	£457,896	-	-
2021-04-30	£476,838	£445,360	-	-

Trustees

Name	Role	Appointed
DAVID STEPHEN FLOWERS		
Jonathan Grayson		2016-02-12
Judith Mary Ann Hardy		2022-05-01
Michael Geoffrey John Bye		2018-08-19
Simeon Ramdas-Harsia		2023-05-16
Timothy Steere		2017-03-13
William Sims		2020-10-12

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1071353

Accounts

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

Annual Report & Financial Statements for the year ended 30th April 2025

Registered Charity 1071353
Company number 3541920

Trustees/Directors

D Flowers (Founding Trustee)
M Byde (Chair)
J Grayson
T Steere
W Sims
J Hardy
S Ramdas-Harsia

Secretary

A Button

Contents

Page 3	Reference and Administrative Details
page 4	Structure, Governance and Management
page 7	Objectives and Activities
page 11	Financial Review
page 12	Review of the year & Future Objectives, Plans and Targets
page 18	Independent Examiner's Report
page 19	Statement of Financial Activities
page 20	Balance Sheet
page 21	Notes to the Statement of Financial Activities

Reference and administrative details

Legal Status Company limited by guarantee not having share capital

Governing Instrument Articles of Association

Secretary Mrs Anne Button

Registered Office The Wharfedale Vineyard
Vineyard House
11 Bennett Road
Leeds
LS6 3HN

Registered Charity Number Registered in England No. 1071353
Company Registration Registered in England No. 3541920

Bankers Barclays Corporate Bank
P O Box 493
Sir Frank Whittle Rd
Derby
BX3 2BB

Independent Examiner Nick Spear ACCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Trustees/Directors

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

The Trustees who served during the year were as follows:

Mr D S Flowers appointed 15 January 1998
Mr Jonathan Grayson appointed 12 February 2016
Mr Timothy Steere appointed 13 March 2017
Dr Michael Byde appointed 26 October 2018
Mr William Sims appointed 12 October 2020
Mrs Judy Hardy appointed 1 May 2022
Mr Simeon Ramdas-Harsia appointed 26 May 2023

Report of the Trustees

Structure, Governance and Management

Incorporation

The Company was incorporated on 7th April 1998 and commenced its operations immediately.

Board of Trustees

Trustees are recruited to the board based on the skills set that they possess and the portfolio requirements of the retiring trustees. The Chairperson aims to look at the 2-year period ahead when considering new trustees, retiring trustees and skills required in order to ensure stability of the board.

Organisational Structure

Day to day management of the charity is delegated to the Senior Pastor of Leeds Vineyard, the Company Secretary and the Staff team. Much of the work of the charity is carried out by key volunteers.

Relationships with other charities

Wharfedale Vineyard and its trading entities are affiliated to **Vineyard Churches UK & Ireland (VCUK&I) Charity no: 1099748**. VCUK&I licenses and gives oversight to the Senior Pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administering and providing pastoral support to senior pastors. We use the name 'Vineyard' under license from VCUK&I.

The Wharfedale Vineyard gives 5% of regular congregational giving (but not of other income such as grants from other bodies) to support the work of VCUK&I. This is part of the license agreement with VCUK&I which enables us to participate as part of, and receive support from, a national network of churches, and is in harmony with the charity's objectives.

The Founding Trustee and Secretary of Wharfedale Vineyard (David Flowers & Anne Button) and their spouses, are members of **Leeds Community Development Charity number: 1141441**, and there are trustees in common. This charity was established by Wharfedale Vineyard to host and resource community development projects in Leeds on behalf of the church. Currently, no significant activity is undertaken within Leeds Community Development.

Risk Management Policies

Financial Plan and Reserves Policy: The trustees run an annual budget agreed before the financial year end, and, at least once a year, consider a 3-year plan. The trustees would like to hold unrestricted cash reserves sufficient for at least 3 months of day to day expenditure, which would be £88,588 for the charity as a whole. This reserves figure has not been met, although the charity has worked hard to ensure that reserves are significantly closer to this figure than in the previous financial year.

Another measure used by the charity is to hold 3 months of salaries, and 6 months of mortgage costs. This figure has been achieved in the 24-25 financial year. Further information and context is provided under 'Financial Review' below.

The church is generous, with an average of 76 (up from 68 last year) giving units, giving a monthly gift of £227 (up from £224). This provides a sustainable foundation of income from multiple individual sources.

There is internal segregation of duties to provide additional checks of accuracy and propriety of income and expenditure.

Safeguarding: The Company has established a Safeguarding Policy supported through our membership of thirty-one:eight (Charity number: 1004490), an independent national safeguarding organisation. The policy covers Protection of Children and Vulnerable Adults. The policy is kept under regular review.

Risk Assessments: The Company prepares Risk Assessments for all major activities and events and keeps a risk register to record risk events.

Statement of Trustees' responsibilities

The Trustees are responsible for the charity finances and for preparing Financial Statements which give a true and fair view of the state of affairs of the charity and of the results of the charity for that period. In preparing those Financial Statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Church will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In planning the activities, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Objectives and activities

Principal Objects & Activities

The principal objectives of the charity are as set out in the memorandum and articles of association:

- the furtherance of the Gospel of the Lord Jesus Christ
- to build up the faith of the Christian believers
- to share in the training of Christian workers
- to promote Christian education
- to advance the Christian religion
- to relieve the poor and needy and the sick and elderly

These objectives are currently being delivered are through the provision of leadership, infrastructure, financial and volunteer support to the following key areas of activity:

- **Leeds Vineyard**, an established Christian church community which meets weekly in Headingley, and in small groups throughout the city of Leeds. Many people are cared for and taught the Christian faith and work in several outreach activities into our local communities.
- Maintenance and development of **Vineyard House**, a Grade II-listed historic building in Headingley (previously St Michael's Parochial Institute) where our mission is to acknowledge the 140-year heritage we have received and re-establish Vineyard House as a famous building bringing life, light, music and compassion to the Headingley community.
- A highly successful **Child Contact Centre**, which provides a safe, friendly and neutral place where children of separated parents can meet their non-resident parent or family member, accredited by the National Association of Child Contact Centres (NACCC). The Child Contact Centre runs under the brand of 'The Vine Leeds'.
- A **Food Pantry** in partnership with Your Local Pantry which offers members a weekly food shop and opportunity for companionship and community for a low, subsidised subscription.

In addition the charity:

- runs **The Lantern**, in partnership with Cornerstone Baptist Church, a space where adults with multiple and complex needs can find friendship, food and faith, though weekly drop-ins for fellowship and food and a weekly Sunday even with a two-course hot meal followed by a service.
- partners with **Restored**, a service which supports survivors of domestic abuse and raises awareness in our community.
- supports long-term **mission partners** globally, alongside some short-term trips, with the aim of empowering local churches through a partnership model.

Alongside these headline projects, the charity seeks to inspire and empower its substantial volunteer base in day-to-day acts of service such as giving food, drink and friendship to those in need; gardening and decorating; participating in community events; housing asylum seekers on an emergency basis; supporting and encouraging those fostering or considering fostering

children; and generally contributing to neighbourhood relationships and communities, alongside other churches, politicians and service providers.

All of the events and services we provide are open to those of all faiths or none.

Volunteers

The Trustees are grateful to the volunteers and leaders who have given their time during the year and without whose contributions are at the core of the charity's activities and impact.

We conservatively estimated an average of 182 adults and young people volunteered with us regularly during the year. Whilst the majority of these volunteers are from the church, others are from the local community. This gives a total for the year of a minimum of 8538 volunteer hours; at the national living wage of £12.21 per hour (from April 2025) this equates to a value of at least £104,248. It is likely that this estimate understates the true contribution by volunteers, many of whom go above and beyond what is asked of them.

Area of involvement	Number of volunteers	Hours estimated	Hours/yr
Leeds Vineyard Sunday services	98	2.5 hours per month	2940
Child Contact Centre	12	4 hours per month	576
Vineyard House Pantry	15	6 x 4 hours per week (Wednesday) plus 3 x 2 hours per week (Tuesday) x 51 weeks of the year	1530
LV Small group leaders	30	2 hours per week x 40 weeks of the year	2400
VH refresh team	15	8 hours per day x 4 days per year	480
The Lantern	12	4 x 3 hours per week x 51 weeks of the year	612
TOTAL	182		8538

Financial Review

Comment on results for year

In common with many similar organisations, the charity faced financial challenges during and after Covid19 and the subsequent 'cost of living crisis', with significant unavoidable increases in costs alongside increase in demand for support, but no increase in income. The Trustees recognised that this was unsustainable and decided in early 2024 that it would be necessary to make 3 staff roles redundant, alongside other cost reduction initiatives. A proportion of the associated redundancy payments was paid from reserves in the current reporting period (24-25 financial year).

These redundancies were painful for our community, but have had the required outcome, in that the charity's income and costs are now in balance, whilst the key activities of the charity are continuing. Unrestricted cash reserves have been partially rebuilt from a low point in August 2024. A one-off fundraising exercise in early 2025 has provided funding which has been designated to support the Senior Pastor transition (primarily additional salary costs during the transition; see below). The Trustees will closely monitor the reserves position, with the aim to stabilise and further rebuild the reserves over the next three years.

This financial year notes the first year without any church plants being supported by the overarching charity. **Harrogate Vineyard Church** (Charity number: 1202231) and **Sheffield Vineyard** (Charity number: 1197569) are both now fully independent charities, continuing as part of the wider family of Vineyard Churches. The charity overall has shown a trend of declining income and expenditure over recent years as this activity has moved, however this does not represent a decline in activity and impact of the residual charity.

The Senior Pastors of Leeds Vineyard act in the dual capacity of co-Chief Executive Officers of the charity and co-senior leaders of the church community. These are therefore critical roles for the long-term future and sustainability of the organisation. As such, the Trustees have recognised the need to invest in a successful transition, as the founding Senior Pastors, David and Alison Flowers handover these roles to new senior leaders. The incoming Senior Pastors, Tomas and Hetal Knowlson, joined the staff team in April 2025.

Financial position at end of year

The financial position, as at 30 April 2025, shows unrestricted cash reserves of £43,935.

Source and application of funds

Wharfedale Vineyard is not just a group of individuals but a family of believers who are convinced of the intrinsic value of the church and its work in the local communities and who support this through sacrificial giving, both financially and in time given to volunteering.

The main source of income is freewill giving by the regular attendees. Most of the giving is received by monthly standing order and, where appropriate, tax is reclaimed through Gift Aid. This income pays for the running costs of the church including staffing and premises. This

enables teaching and worship, pastoral work, discipleship and community outreach. It provides the foundations, and supports the infrastructure, which allows further charitable activities to be supported.

The charity is also in receipt of some grant funding which is applied specifically to support the activities in relation to which the funds were granted.

Some income is received from renting or hiring space in Vineyard House, which is applied to the costs of running and maintaining the building.

Investment policy and borrowing

Our reserves are held in bank balances. It is not the policy of the trustees to hold significantly more funds than are required to meet the Reserves Policy, except when there is a particular spending objective in mind in the near future.

Future plans

Fresh Seasons was the name we gave to one of the goals for the 2024-2025 year which was to identify and appoint successors to the Senior Pastors, David & Alison Flowers. This was successfully achieved with Tomás & Hetal Knowlson being offered and accepting positions on staff commencing 1 April 2025 as Senior Pastors in Training until the formal handover in September 2026.

A careful and prayerful process was followed and David & Alison Flowers, the Trustees and the congregation at large have been delighted with the result. All are looking forward to a year in which Tomás & Hetal Knowlson will get to know the church and steadily assume responsibility in the various aspects of senior leadership.

The trustees are confident that this means that the charity can indeed look forward to Fresh Seasons and a flourishing church community in the coming years.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Trustees on and signed on their behalf by:

Michael Hyde

Michael Hyde (Oct 21, 2025 15:29:44 GMT+1)

Dr Michael Hyde (Trustee)

Date: Oct 21, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025 on pages 11 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company'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 Association of Chartered Certified Accountants, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Nick Spear
Nick Spear (Nov 4, 2025 14:18:41 GMT)

Nick Spear ACCA
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Nov 4, 2025

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	<i>Restated</i> Total Funds 2024 £
	Note				
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	280,526	29,135	309,661	292,284
Charitable activities	4	29,407	17,555	46,962	43,906
Total income and endowments		<u>309,933</u>	<u>46,690</u>	<u>356,623</u>	<u>336,190</u>
EXPENDITURE ON:					
Charitable activities	6	243,502	78,415	321,917	411,889
Total expenditure		<u>243,502</u>	<u>78,415</u>	<u>321,917</u>	<u>411,889</u>
Net income/(expenditure)		<u>66,431</u>	<u>(31,725)</u>	<u>34,706</u>	<u>(75,699)</u>
Transfers between funds	16	(23,928)	23,928	-	-
Net movement in funds		<u>42,502</u>	<u>(7,796)</u>	<u>34,706</u>	<u>(75,699)</u>
Reconciliation of funds:					
Total funds brought forward		356,968	27,740	384,708	460,407
Total funds carried forward	16	<u>399,470</u>	<u>19,944</u>	<u>419,414</u>	<u>384,708</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 13-20 form part of these accounts.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 30 APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Intangible assets	8	3,483		3,483	-
Tangible assets	9	530,584	-	530,584	547,890
		<u>534,066</u>	<u>-</u>	<u>534,066</u>	<u>547,890</u>
CURRENT ASSETS					
Debtors	10	6,577	-	6,577	18,616
Cash at bank and in hand	11	43,935	19,944	63,878	13,508
		<u>50,511</u>	<u>19,944</u>	<u>70,455</u>	<u>32,124</u>
CREDITORS: Amounts falling due within one year	12	(18,993)	-	(18,993)	(16,240)
Net current assets / (liabilities)		<u>31,518</u>	<u>19,944</u>	<u>51,462</u>	<u>15,884</u>
Total assets less current liabilities		<u>565,585</u>	<u>19,944</u>	<u>585,528</u>	<u>563,774</u>
CREDITORS: Amounts falling due after more than one year	13	(166,114)	-	(166,114)	(179,066)
TOTAL NET ASSETS		<u>399,470</u>	<u>19,944</u>	<u>419,414</u>	<u>384,708</u>
FUND BALANCES	16				
Unrestricted Funds					
General funds		53,414	-	53,414	6,884
Designated funds		346,056	-	346,056	350,084
		<u>399,470</u>	<u>-</u>	<u>399,470</u>	<u>356,968</u>
Restricted Funds		<u>-</u>	<u>19,944</u>	<u>19,944</u>	<u>27,740</u>
		<u>399,470</u>	<u>19,944</u>	<u>419,414</u>	<u>384,708</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Michael Byde

Michael Byde (Oct 21, 2025 15:29:44 GMT+1)

Dr Michael Byde

Date: Oct 21, 2025

Company number: 3541920

Charity number: 1071353

The notes on page 13-20 form part of these accounts.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from renting out the church building.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

e) Intangible fixed assets

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 40 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of goods purchased for re-sale are stated at the lower of cost and net realisable value. Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	263,287	246,424
Donations in kind	470	281
Income tax recoverable	45,904	45,579
	<u>309,661</u>	<u>292,284</u>

4 Income from charitable activities

	2025	2024
	£	£
Other income from activities	18,278	19,156
Children in Need grant	-	10,000
Food Pantry grant	11,917	11,750
VCUK&I Northern Area Income	16,767	3,000
	<u>46,962</u>	<u>43,906</u>

5 Investment income

	2025	2024
	£	£
Bank interest	-	-
	<u>-</u>	<u>-</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Teaching and Worship	32,673	33,853
Pastoral Activity including salaries	87,527	129,067
Conferences and Events	4,513	5,956
Youth & Children Activities	2,854	1,986
Vineyard House Pantry	15,531	7,255
Child Contact Centre	19,584	20,888
Donations in Kind expensed	470	281
Grant payment to Sheffield Vineyard	-	3,000
Grant payment to Harrogate Vineyard	-	30,665
	<u>163,151</u>	<u>232,951</u>
Other Grants payable (note 6c)	20,948	17,857
	<u>184,099</u>	<u>250,808</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	4,020	3,840
	<u>4,020</u>	<u>3,840</u>
Administrative staff salaries	51,190	82,434
Accommodation	12,256	10,216
Depreciation	20,476	19,800
Mortgage Interest Payments	13,027	13,812
General Fees and Advice	17,698	11,972
Other Expenditure	19,150	19,007
	<u>- 137,818</u>	<u>161,081</u>
Total expenditure	<u>321,917</u>	<u>411,889</u>

The fee payable to the independent examiner for preparing and examining the accounts was £4,020 (2024: £3,840); in addition the charity paid £1,250 (2024: £1,360) to Stewardship for payroll bureau and consultancy services.

c Other grants payable

	Institutions £	Individuals £	2025 £
Grants to support mission activity			
Vineyard UK	14,135	-	14,135
Reach Out Programme	4,213	2,600	6,813
	<u>18,348</u>	<u>2,600</u>	<u>20,948</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants to support mission activity			
Vineyard UK	10,968	-	10,968
Reach Out Programme	6,889	-	6,889
	<u>17,857</u>	<u>-</u>	<u>17,857</u>

The Wharfedale Vineyard Christian Fellowship provides regular funding to Vineyard Churches UK and Ireland ("VCUK&I"), calculated as 5% of all gifted unrestricted income. This arrangement constitutes a constructive obligation such that any funds assessed as owed to VCUK&I will be accounted for as a liability on a monthly basis.

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Stewardship (for Mungarro)	1,800	1,800
Cornerstone Baptist Church (for The Lantern)	1,200	-
Vineyard UK	14,135	10,968
Grants to institutions for less than £1,000 each	1,213	8,774
	<u>18,348</u>	<u>17,857</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2025 £	2024 £
Gross wages and salaries	135,272	198,433
Social security	4,543	9,066
Pension costs	5,435	5,711
Redundancy payments	5,727	7,727
	<u>150,977</u>	<u>220,937</u>

The average monthly number of employees during the year was 7 (2024: 10). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
D Flowers	32,716	-	981	33,697
Key management connected to trustees:				
A Flowers (Senior Pastor and spouse to D Flowers)	9,836	-	295	10,131
Other members of key management	18,274	-	548	<u>18,822</u>
				<u>62,650</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
D Flowers	32,716	-	981	33,697
Key management connected to trustees:				
A Flowers (Senior Pastor and spouse to D Flowers)	9,836	-	295	10,131
Other members of key management	15,191	-	456	<u>15,647</u>
				<u>59,475</u>

D Flowers served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

Payroll costs included redundancy and termination payments totalling £5,727 (2024: £7,727) and comprise statutory payments and ex-gratia payments where this was considered appropriate. Redundancy and termination payments are charged when the liability or obligation arises.

D Flowers is also one of the directors at Flowers McEwan, through whom the pension scheme and key person insurance is arranged. The firm were appointed by the Board of Trustees as they were thought to represent good value for money.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

8 Intangible fixed assets

	Website £	Total 2025 £
Cost		
At 1 May 2024	-	-
Additions	4,050	4,050
Disposals	-	-
At 30 April 2025	<u>4,050</u>	<u>4,050</u>
Amortisation		
At 1 May 2024	-	-
Charge for the year	568	568
Eliminated on disposal	-	-
At 30 April 2025	<u>- 568</u>	<u>- 568</u>
Net book value		
At 30 April 2025	<u>3,483</u>	<u>3,483</u>
At 30 April 2024	<u>-</u>	<u>-</u>

9 Tangible fixed assets

	PA Equipment & Musical Instruments £	Land and buildings £	Fixtures, fittings and equipment £	Total 2025 £
Cost				
At 1 May 2024	22,470	625,000	2,465	649,935
Additions	2,603	-	-	2,603
Disposals	-	-	-	-
At 30 April 2025	<u>25,073</u>	<u>625,000</u>	<u>2,465</u>	<u>652,538</u>
Accumulated depreciation				
At 1 May 2024	16,537	84,635	873	102,045
Charge for the year	3,668	15,625	616	19,909
Eliminated on disposal	-	-	-	-
At 30 April 2025	<u>20,205</u>	<u>100,260</u>	<u>1,489</u>	<u>121,954</u>
Net book value				
At 30 April 2025	<u>4,868</u>	<u>524,740</u>	<u>976</u>	<u>530,584</u>
At 30 April 2024	<u>5,933</u>	<u>540,365</u>	<u>1,592</u>	<u>547,890</u>

10 Debtors

	2025 £	2024 £
Falling due within one year:		
Tax recoverable	4,669	4,243
Other debtors	1,157	10,866
Prepayments and accrued income	<u>751</u>	<u>3,507</u>
	<u>6,577</u>	<u>18,616</u>

11 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	<u>63,878</u>	<u>13,508</u>
	<u>63,878</u>	<u>13,508</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

12 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Other creditors	1,431	934
Accruals	4,992	4,090
Stewardship building loan - see note below	12,570	11,216
	<u>18,993</u>	<u>16,240</u>

13 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Stewardship building loan - see note below	156,113	169,065
Loans from members	10,000	10,000
	<u>166,113</u>	<u>179,065</u>

14 Loans and finance leases

The Stewardship building loan is secured on Vineyard House. Interest is payable at a variable rate, which at the balance sheet date was 7.5%. The loan is being repaid in monthly instalments over 15 years.

The repayments are as follows:

	By	Charity loans	2024
	instalments	2025	£
		£	£
Repayable:			
Within one year	12,570	12,570	11,216
Between one and five years	60,827	60,827	54,625
After five years	95,287	95,287	114,440
	<u>168,684</u>	<u>168,684</u>	<u>180,281</u>

15 Pension commitments

During the year employer's pension contributions totalling £5,435 (2024: £5,711) were payable to defined contribution personal pension schemes. No contributions were owing at the year end date.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Building Fund	350,084	-	-	(4,028) (a)	-	346,056
	350,084	-	-	(4,028)	-	346,056
<i>General Unrestricted Funds</i>	6,884	309,933	(243,502)	(19,900)	-	53,414
Total Unrestricted Funds	356,968	309,933	(243,502)	(23,928)	-	399,470
<i>Restricted Funds</i>						
Vineyard House	10,814	26,317	(50,257)	22,250 (b,d)	-	9,124
Vineyard House Food Pantry	11,107	17,873	(16,510)	(1,650) (b)	-	10,820
Children In Need	5,819	-	(9,147)	3,328 (c)	-	-
Child Contact Centre	-	2,500	(2,500)	-	-	-
Leeds Community Fund	-	-	-	-	-	-
	27,740	46,690	(78,415)	23,928	-	19,944
Aggregate of funds	384,708	356,623	(321,917)	-	-	419,414

The transfers referred to above were made for the following reasons:

- a) to account for the change in the net book value of the building due to depreciation and repayments of the charity loan
- b) to allocate a proportion of a grant for the Vineyard House Food pantry to the Vineyard House fund to contribute towards relevant costs such as utility costs.
- c) to ensure the Children in Need restricted fund does not fall into deficit
- d) a recharge of rent to the Vineyard House restricted fund

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds £	2025 £
	General funds £	Designated funds £		
Tangible fixed assets	5,844	524,740	-	530,584
Intangibles	3,483	-	-	3,483
Debtors	6,577	-	-	6,577
Cash at bank and in hand	43,935	-	19,944	63,878
Creditors falling due within one year	(6,424)	(12,569)	-	(18,993)
Creditors falling due after one year	-	(166,114)	-	(166,114)
	53,414	346,056	19,944	419,414

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Building Fund	355,023	-	-	(4,939)	-	350,084
	355,023	-	-	(4,939)	-	350,084
<i>General Unrestricted Funds</i>	88,987	245,223	(335,473)	8,148	-	6,884
Total Unrestricted Funds	444,010	245,223	(335,473)	3,209	-	356,968
<i>Restricted Funds</i>						
Vineyard House	-	68,316	(57,502)	-	-	10,814
Vineyard House Food Pantry	7,248	12,631	(8,772)	-	-	11,107
Children In Need	5,940	10,020	(10,142)	-	-	5,819
Leeds Community Fund	3,209	-	-	(3,209)	-	-
	16,397	90,967	(76,416)	(3,209)	-	27,740
Aggregate of funds	460,407	336,190	(411,889)	-	-	384,708

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds £	2024 £
	General funds £	Designated funds £		
Tangible fixed assets	7,525	540,365	-	547,890
Debtors	18,616	-	-	18,616
Cash at bank and in hand	(14,232)	-	27,740	13,508
Creditors falling due within one year	(5,025)	(11,215)	-	(16,240)
Creditors falling due after one year	-	(179,066)	-	(179,066)
	6,884	350,084	27,740	384,708

17 Transactions with related parties

During the year the charity:

- received donations totalling £50,013 (2024: £42,161) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- Andrew Flowers, a close relative of David Flowers, received £750 (2024: £0) for provision of branding services to the charity.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1071353

Accounts

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

Annual Report & Financial Statements for the year ended 30th April 2024

Registered Charity 1071353
Company number 3541920

Trustees/Directors

D Flowers (Founding Trustee)
M Byde (Chair)
J Grayson
T Steere
W Sims
G Togobo
J Hardy
S Ramdas-Harsia

Secretary

A Button

Contents

Page 3 Reference and Administrative Details

page 4 Structure, Governance and Management

page 7 Objectives and Activities

page 11 Financial Review

page 12 Review of the year & Future Objectives, Plans and Targets

page 18 Independent Examiner's Report

page 19 Statement of Financial Activities

page 20 Balance Sheet

page 22 Notes to the Accounts

page 30 Detailed Statement of Financial Activities

Reference and administrative details

Legal Status	Company limited by guarantee not having share capital
Governing Instrument	Articles of Association
Secretary	Mrs Anne Button
Registered Office	The Wharfedale Vineyard Vineyard House 11 Bennett Road Leeds LS6 3HN
Registered Charity Number	Registered in England No. 1071353
Company Registration	Registered in England No. 3541920
Bankers	Barclays Corporate Bank P O Box 493 Sir Frank Whittle Rd Derby BX3 2BB
Independent Examiner	Lourens Du Plessis Stewardship 1 Lamb's Passage London EC1Y 8AB
Day to day management	Day to day management of the charity is delegated to the Senior Pastor, the Company Secretary and the Staff team. Much of the work of the charity is supported or carried out by a group made up of paid staff and key volunteers.

Directors

The Directors who served during the year were as follows:

Mr D S Flowers appointed 15 January 1998

Mr Jonathan Grayson appointed 12 February 2016

Mr Timothy Steere appointed 13 March 2017

Dr Michael Byde appointed 26 October 2018

Mrs Griselda Togobo appointed 12 October 2020 resigned 16 May 2023

Mr William Sims appointed 12 October 2020

Mrs Judy Hardy appointed 1 May 2022

Mr Simeon Ramdas-Harsia appointed 26 May 2023

Report of the Directors

Structure, Governance and Management

Incorporation

The Company was incorporated on 7th April 1998 and commenced its operations immediately.

Company Directors / Board of Trustees

Trustees are recruited to the board based on the skills set that they possess and the portfolio requirements of the retiring trustees. The Chairperson aims to look at the 2-year period ahead when considering new trustees, retiring trustees and skills required in order to ensure stability of the board.

Prospective trustees are required to attend at least one trustees' meeting as an observer. Thereafter the existing trustees vote on the appointment and if the invitation is accepted the new trustee is appointed. There is a handover period as roles are passed from outgoing trustees to incoming trustees during which responsibility for that area of the role may be shared. Prospective trustees have a one-to-one session with the Chair who explains the role and expectations and an induction with the Company Secretary to examine the governing documents, annual accounts and recent financial management information.

Trustees are encouraged to read charity news updates and attend training opportunities and seminars such as are provided by Stewardship, Vineyard Churches UK&I and other bodies.

Organisational Structure

Day to day management of the charity is delegated to the Senior Pastor of Leeds Vineyard, the Company Secretary and the Staff team. Much of the work of the charity is carried out by key volunteers.

The Wharfedale Vineyard has operated with several working names to reflect the nature and geography of activities. During the trading year the two main entities were Leeds Vineyard and Harrogate Vineyard. The latter made arrangements to establish its independence during this year. Until this was completed both churches operated under the aegis of Wharfedale Vineyard.

Leeds Vineyard	This church was started in 1998 (as the Wharfedale Vineyard). It was "planted" out of SW London Vineyard.
Harrogate Vineyard	This church was "planted" out of Leeds Vineyard in January 2012 and set up as an independent CIO in March 2023 under the charity number 1202231. The Harrogate Vineyard Church CIO are filing their own accounts for the year ending April 2024 as their activity moved to the new structure within the year.

Relationships with other charities

Wharfedale Vineyard and its trading entities are affiliated to **Vineyard Churches UK & Ireland (VCUK&I) Charity no: 1099748**. VCUK&I was formed with the purpose of joining together churches that hold common values and practices. It licenses and gives oversight to the Senior Pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administering and providing pastoral support to senior pastors. The Wharfedale Vineyard uses the name 'Vineyard' under license from VCUK&I.

The Wharfedale Vineyard gives 5% of its income (i.e. 5% of the income allocated to Leeds and Harrogate) to support the work of VCUK&I. This is part of the license agreement with VCUK&I and is in harmony with the charity's objectives.

Leeds Community Development (known as The Vine)

The Founding Trustee and Secretary of Wharfedale Vineyard (David Flowers & Anne Button) and their spouses, are members of Leeds Community Development: a charity which was established by Wharfedale Vineyard to host and resource major community development projects in Leeds on behalf of the church. In practice Leeds Community Development comes under the umbrella of the Wharfedale Vineyard charity, because no significant activity is currently undertaken within Leeds Community Development.

Risk Management Policies

Financial Plan and Reserves Policy: The trustees run an annual budget agreed before the financial year end and once a year consider a 3-year plan.

The charity has been through a period of significant financial challenge in the last 12-24 months and therefore reserves have been significantly depleted in this period. In February 2024 consultation took place to make 3 roles redundant within the charity. After the redundancy process was completed the financial outlook is much improved, although not without challenge. The trustees recognise this in the 3-year plan. The current outlook is demanding but the trustees have set a plan to slowly rebuild cash reserves.

The trustees would like to build up to holding 3 months of salaries and 6 months of mortgage repayments in cash reserves, which would be £46,892 in total. This figure is not forecast to be achieved in the next 3 years.

The income of the charity has been carefully scrutinised, with giving monitored on the monthly basis. The church is generous, with an average of 68 giving units, giving a monthly gift of £224. The trustees feel that this gives a reasonable level of security to the charity, with multiple income sources.

There is internal segregation of duties to provide additional checks of accuracy and propriety of income and expenditure.

Safeguarding: The Company has established a Safeguarding Policy under the auspices of thirty-one:eight. The policy covers Protection of Children and Vulnerable Adults. The policy is kept under regular review.

Risk Assessments: The Company prepares Risk Assessments for all major activities and events and keeps a risk register to record risk events.

Statement of Directors' responsibilities

The Directors are responsible for the charity finances and for preparing Financial Statements which give a true and fair view of the state of affairs of the charity and of the results of the charity for that period. In preparing those Financial Statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Church will continue.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Hallmarks

'A well-run charity achieves high standards and attracts public confidence and support.

The charity is able to show how its activities are able to support its charitable aims.'

Charity Commission CC60.

The Charity demonstrated this hallmark by:

- The appointment of expert trustees who met regularly to manage risk, finances and legal matters;
- Minimising the amount of cash being handled;
- Ensuring that the control and management of financial matters is in the hands of different people and there is an annual review by an external and independent body;
- The Senior Pastors are not banking signatories;
- Welcoming oversight from the national movement (Vineyard Churches UK&I and John and Debby Wright who are the National Directors of Vineyard Churches UK & Ireland);
- Keeping activities under constant review to ensure that they meet the aims and objectives of the charity.

Objectives and activities

Principal Objects & Activity

The principal objectives and activities of the charity are as set out in the memorandum and articles of association:

- the furtherance of the Gospel of the Lord Jesus Christ
- to build up the faith of the Christian believers
- to share in the training of Christian workers
- to promote Christian education
- to advance the Christian religion
- to relieve the poor and needy and the sick and elderly

Vision statement



Love God, Love People, Love in Action

We believe God has called us to establish a growing, regional, biblically-based community of faith in Leeds. We will worship God, pray, communicate His love and mercy to all people and commit to living out our faith in Jesus in a creative and contemporary way, and in the power of the Holy Spirit.

We believe that there is good news for this generation in the Kingdom of God and we long to share that news – particularly in Leeds and the North.

We aim to make, train and equip followers of Jesus to be effective in the extending of God's Kingdom, to develop leaders, to plant new churches, to contribute to the blessing of the whole church and to minister to the poor in practical ways.

Ongoing impact of Covid-19 & the Cost of Living Crisis

May 2021	Some key donors moved on and away as they reassessed priorities, moved away. Whilst others have joined, giving to the church is slightly below where it has been previously. The pandemic significantly impacted on the ability to raise funds and start work on Vineyard House – a building in Headingley, Leeds. Some potential funding streams have been closed to applications. Any building work will now cost significantly more than estimated previously due to materials being harder to obtain and due to inflationary pressures generally. This is expected to have an impact on the charity's reserves in the next few years, although the trustees are committed to monitoring this and taking action as necessary.
May 2022	Impact of cost of living increases meant that income was stretched and expenditure has risen to uncertain levels.
May 2023	The church embarked on a STEPS giving campaign to raise funds to pay off the mortgage on Vineyard House, to mitigate against the rising mortgage interest rates. The trustees were cautiously proceeding with smaller scale building works to get the building into a state of being used more, generating more rental income to cover ongoing costs. The church has also been seeing growth, with attention being paid to our visibility – both geographically and online.
May 2024	The STEPS campaign didn't allow us to pay off the mortgage, and rising interest rates meant that overall costs have increased (albeit less than they could have without the overpayments) Vineyard House is continuing to improve, however rental income has not yet increased, as areas aren't completely finished. The Vineyard House insurance premiums have escalated significantly with the building sum insured dramatically rising. This is due to increases in rebuilding costs – the building is insured correctly now, whereas had been underinsured just post-pandemic. As foreseen, charity reserves have been seriously depleted, and the trustees have had to take action with making 3 roles redundant in early 2024. Church members are actively picking up volunteer roles to ministry areas continue to thrive in spite of loss of staff time.

Strategy for discipleship

The charity seeks to provide an environment in which the members of the communities of faith are disciplined in the Christian faith. This is achieved through the “small group” structure, Sunday meetings, outreach into our local communities and through the support of both staff and key leaders.

Pastoral Care

The pastoral staff are available when needed and all have experience and training in prayer, listening and coaching as well as practical service. However, pastoral care is provided primarily through small groups. These are small groups of 5-20 people meeting weekly in members' homes and led by accredited volunteers. There is a robust system for identifying, training, equipping and supporting small group leaders.

Strategy for sharing the Christian faith

The charity seeks to share the Christian faith and achieves impact through the open and welcoming nature of its meetings, through the personal lives and testimonies of its regular attendees, small groups and Alpha courses. It also achieves impact through extensive service in the local community – known as Reach Out. We are also involved in a project called the Lantern – a space where adults with multiple and complex needs can find friendship, food and faith. We run The Lantern in partnership with Cornerstone Baptist Church.

Worship Services

During this financial year the church held weekly meetings at Headingley Methodist Church. The majority of these are also streamed online via YouTube. These worship services are designed to be welcoming and friendly for all ages and open to all.

Strategy for the alleviation of poverty

The charity invests significantly both financially and through paid and volunteer time in running a highly successful Child Contact Centre which is accredited by NACCC, and a Food Pantry in partnership with Your Local Pantry.

The charity aims to send volunteers on missions abroad, to places where there are opportunities to support church planting or relief agencies working with the poor or vulnerable. In this financial year no large trips have taken place (apart from David & Alison Flowers visiting missionary partners in Mexico), however the churches have continued to support the same projects and people remotely.

The charity also seeks to alleviate poverty and suffering through the day to day lives of its regular attendees. Some of the activities which emanate from their volunteer service are:

1. giving food, drink and friendship to those in need;
2. gardening, house decorating;
3. Active commitment to local neighbourhood relationships – with other churches, politicians and service providers

4. giving out bottles of water and chocolates at community events;
5. developing support for other organisations in Leeds;
6. encouraging good neighbourly relationships and involvement by its members;
7. housing asylum seekers on an emergency basis;
8. supporting and encouraging those fostering or considering fostering children;
9. offering prayer for healing.

The charity also makes regular financial donations to suitable charities.

Volunteers

The trustees are grateful to the volunteers and leaders who have given their time during the year and without whose contribution the charity would not be able to function as effectively or fully as it does.

We conservatively estimated an average of 177 adults and young people who volunteer with us regularly. Whilst the majority of these volunteers are from the church, others are from the local community. This therefore gives a total for the year of 7470 volunteer hours which, at the national living wage of £11.44 per hour (from April 2024) equates to a value of at least £85,457. It is likely that this estimate understates the true contribution by volunteers, many of whom go above and beyond what is asked of them.

Area of involvement	Number of volunteers	Hours estimated	Hours/yr
Leeds Vineyard Sunday services	93	2.5 hours per month	2790
Child Contact Centre	12	4 hours per month	576
Vineyard House Pantry	15	4 x 3 hours per week x 51 weeks of the year	612
LV Small group leaders	30	2 hours per week x 40 weeks of the year	2400
VH refresh team	15	8 hours per day x 4 days per year	480
The Lantern	12	4 x 3 hours per week x 51 weeks of the year	612
TOTAL	177		7470

Financial Review

Comment on results for year

The year has seen a decrease in regular giving and associated gift aid recovery to the church with the launch of the Sheffield Vineyard CIO resulting in donations going to the new charity instead. The 23/24 year will see a similar pattern with the Harrogate Vineyard Church CIO becoming established.

Overall, income for the year remained very similar to the year before, due to a restricted giving campaign for Vineyard House (STEPS). This campaign in Leeds in early 2023 had the aim of paying off the mortgage. Whilst this vision wasn't fully realised, a good amount of the mortgage was paid off which in the current climate of rising interest rates is a real positive and demonstrates that the church congregation is behind the vision for the community project.

Despite current challenges and following the redundancies, the charity remains a going concern and is optimistic for the future health of the finances with an encouraging increase in giving post year end. The trustees remain aware of the future costs of the Vineyard House project, and are working with the project team and consulting experts to ensure that the costs are understood and agreed before further commitments are made.

Financial position at end of year

The financial position, as at 30 April 2024, shows the company had no unrestricted cash reserves.

Source and application of funds

Wharfedale Vineyard is not just a group of individuals but a family of believers who are convinced of the intrinsic value of the church and its work in the local communities and who support this through sacrificial giving.

The Charity receives funds almost entirely by way of freewill giving by the regular attendees. Most of the giving is received by monthly standing order and, where appropriate, tax is reclaimed through Gift Aid.

The funds are used to fulfil the charitable objectives and are applied mainly in the following areas (see strategies above and Notes to the accounts 2 and 3): -

1. Teaching and worship
2. Pastoral work
3. Discipleship
4. Reach Out activities
5. Church planting
6. Giving to other charities

Investment policy and borrowing

The Wharfedale Vineyard holds its reserves in bank balances. It is not the policy of the trustees

to hold more funds than are required to meet the Reserves Policy, except when there is a particular spending objective in mind in the near future.

REVIEW OF THE 2023-2024 PERIOD and FUTURE OBJECTIVES, PLANS & TARGETS FOR 2024-2025

This section is broken down into three elements: Wharfedale Vineyard, Leeds Vineyard and Harrogate Vineyard.

WHARFEDALE VINEYARD

2023-2024 review	In 2023-24 both Sheffield Vineyard and Harrogate Vineyard Church became fully independent from Wharfedale Vineyard with their own trustees, board structures and financial independence. The departures of these two churches and their designated reserves has had a significant impact on the overall reserves held by the charity. The Chair and Company Secretary continued to work closely to ensure that new trustees are identified and invited to join the board to maintain a breadth of experience and to support the ongoing growth of Vineyard House as a project.
2024-2025 plans and targets	From May 2024, Leeds Vineyard will constitute 100% of the finances and operations of Wharfedale Vineyard. Until such time as new entities emerge the finances and governance of Wharfedale Vineyard will be deemed to come under Leeds Vineyard.

LEEDS VINEYARD

2023 – 2024 review

Our Mission for 2023-2024 was to:

1. Continue to disciple those who call the church their home and to grow the church through sharing the good news of the gospel in both preaching, evangelism and action;
2. Increase the efficient and profitable use of Vineyard House;
3. Prepare the church for transition to new leadership in the next few years;
4. Create a financial surplus in order to prepare for transition;
5. Develop a governance culture which protects against any abuse of power, spiritual, mental or physical.

In response to their Sabbatical in 2022 David & Alison introduced ten ministry goals which help define and focus our Kingdom vision:

Ministry Goals:

1. Reaching out for revival – personally, church, community;
2. Profuse prayer – personal and together;
3. Passionate preaching of the scriptures;
4. Fruitfulness in evangelism - the conversion of Headingley, training in sharing our faith;
5. Sensitive discipling through gender and sexuality issues;
6. A diverse church welcoming diversity (racial, disability, financial, age);
7. Pursuing social justice (CCC, Lantern, Food Pantry, green team, modern slavery);
8. Evidential change in our neighbourhood;
9. Radical creativity in art & ministry;
10. A fun family that fills the church.

Much of our mission was achieved and we made progress in many of the ministry goals. However, in order to maintain a stable financial position and to re-balance our ministry toward volunteer engagement, the company made three employment positions redundant toward the end of the year. This was a very difficult time for the church community.

2023 – 2024 review

Our Main Planning Goals:

1. *To increase the surplus in finances in preparation for transition;*
This was not achieved although steps have been taken to ensure a balanced budget in the future (see above).
2. *To invite applications for the post(s) of Senior Pastor to follow on from David & Alison Flowers;*
The job vacancy was publicised in January 2024 and four viable applications were received. A final decision had not yet been made by the year end.
3. *To increase the evangelistic effectiveness of the people of the church as measured by bringing people into faith in Jesus Christ leading to baptism;*
We saw no significant increase in evangelistic fruit.
4. *To run regular Alpha courses;*
This was not achieved.
5. *To continue to engage with discrimination issues such as racism, sexism and disability and seek to diversify the leadership and influencers within the church;*
This has become a permanent and increasingly fruitful part of our ministry and work with increasing diversity evident in our attendance and leadership.
6. *To become great neighbours in the Headingley business and residential community;*
We continue to invest in this goal and are increasingly approached for engagement with various projects in the neighbourhood (for example, Friends of Beckett Park Summer Picnic).
7. *To establish the Pantry as a regular outreach to those in financial difficulty in our neighbourhood;*
This is being done most successfully with 40 members currently signed up.
8. *To continue to support the Child Contact Centre;*
This continues successfully with an ongoing waiting list.
9. *To seek funding for repair of Vineyard House and re-launch of the restoration project;*
This has progressed well at a small level with increased engagement in the property and many improvements made. The major funding application has not yet been submitted.
10. *To continue to seek funding for launch of counselling services and other community projects;*
This has been paused whilst other projects are considered and funding is sought.
11. *To keep income higher than spending;*
This has been achieved with difficulty.
12. *To support the Morley group and see it flourish more and more independently;*
This stays under ongoing monitoring and review.
13. *To continue to support missionaries abroad – and develop a new partnership with a family in Ghana;*
This continues fruitfully. David & Alison Flowers visited missionaries in Mexico and report that they are being highly effective in ministry.
14. *To provide financial and people support to DTI (annual youth festival);*
This has been ongoing with many volunteers serving and youth attending.
15. *To provide resource support for Ashburnham (bi-annual church conference);*
This was a successful event in August 2023.
16. *To engage fully with Run 4 All races in Headingley 12 May 2024;*
The Vineyard team fully engaged with the Run for All organisers who also attended a Sunday Gathering to promote the event.
17. *To release leaders to plant new churches or sites for the Vineyard.*
Training and discerning potential for this is ongoing but with none identified during the year.

2024 – 2025 plans & targets	Our Main Planning Goals: 1. To ensure a balanced budget in the coming year which also begins to rebuild reserves. 2. To obtain funding for the transitional costs of new Senior Pastors. 3. To identify and appoint Senior Pastors designate; 4. To increase the evangelistic effectiveness of the people of the church as measured by bringing people into faith in Jesus Christ leading to baptism; 5. To run regular Alpha courses; 6. To continue to engage with discrimination issues such as racism, sexism and disability and seek to diversify the leadership and influencers within the church; 7. To become great neighbours in the Headingley business and residential community; 8. To continue to support the Pantry and Child Contact Centre; 9. To conclude on a sustainable future for the Lantern; 10. To launch a partnership with "Restored" as a "Beacon" church. 11. To seek funding for repair of Vineyard House and re-launch of the restoration project; 12. To continue to seek funding for launch of counselling services and other community projects; 13. To conclude on a sustainable future for the Morley group; 14. To continue to support missionaries abroad – and develop the new partnership with a family in Ghana; 15. To engage fully with Run 4 All races in Headingley 12 May 2024 and prepare for 2025; 16. To release leaders to plant new churches or sites for the Vineyard.

HARROGATE VINEYARD

2023 – 2024 review	Our main objectives for 2023/24 were to: 1. To gain independence by moving all activity to our new CIO structure. 2. We will double the number of people serving on the Vineyard Kids team, to match the increase in numbers of children & young people – with the view to multiplying the groups. 3. Provide training to Vineyard Kids leaders on additional needs support 4. Develop the preaching team, adding new people & providing resources & mentoring 5. In order to support the projected increase in congregation we will return to regular weekly services at St Aidan's 6. To ensure community cohesion we will introduce a regular bring & share lunch after the service. 7. We will invest in our growing multicultural small group based at Harrogate Hospital – including training opportunities & attending Cause To Live For conference. 8. We plan to upgrade our website & social media to facilitate greater engagement with the community & newcomers. 9. We are seeking to create new pastoral assistant roles internally from existing leaders 10. Now the Youth Worship night is established, we aim to increase the number of non-churchgoing young people who are invited & become regulars – with opportunities to respond to evangelistic messages. 11. We will increase our weekly small groups, including a Vineyard Leadership Essentials small group to focus on training our leaders, and affinity groups (breadmaking etc) By the end of July 2024 all of the activity had moved to the new CIO structure and therefore the new CIO trustees picked up monitoring of these goals rather than the Wharfedale Vineyard doing so.
2024-2025 plans and targets	These plans now can be found within the annual report submitted by the Harrogate Vineyard CIO Charity reg. 1202231.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Directors and signed on their behalf by:

Michael Bye
Michael Bye (Dec 18, 2024 11:25 GMT)

Mr Michael Bye
Trustee/Director

Date Dec 18, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024 on pages 19 to 30 following, which have been prepared on the basis of the accounting policies set out on pages 22 to 23.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company'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, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Lourens du Plessis
Lourens du Plessis (Dec 18, 2024 11:27 GMT)

Lourens du Plessis ACA CA(SA)
Member of The Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 18, 2024

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 APRIL 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	<i>Restated</i> Total Funds 2023 £
	Note				
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	222,127	70,157	292,284	446,320
Charitable activities	4	23,096	20,810	43,906	37,188
Investments	5	-	-	-	8
Total income and endowments		<u>245,223</u>	<u>90,967</u>	<u>336,190</u>	<u>483,516</u>
EXPENDITURE ON:					
Charitable activities	6	335,473	76,416	411,889	481,005
Total expenditure		<u>335,473</u>	<u>76,416</u>	<u>411,889</u>	<u>481,005</u>
Net income/(expenditure)		<u>(90,250)</u>	<u>14,552</u>	<u>(75,699)</u>	<u>2,511</u>
Transfers between funds	15	3,209	(3,209)	-	-
Net movement in funds		<u>(87,041)</u>	<u>11,343</u>	<u>(75,699)</u>	<u>2,511</u>
Reconciliation of funds:					
Total funds brought forward		444,010	16,397	460,407	457,896
Total funds carried forward	15	<u>356,968</u>	<u>27,740</u>	<u>384,708</u>	<u>460,407</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 22-30 form part of these accounts.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 30 APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	547,890	-	547,890	567,690
		<u>547,890</u>	<u>-</u>	<u>547,890</u>	<u>567,690</u>
CURRENT ASSETS					
Debtors	9	18,616	-	18,616	22,742
Cash at bank and in hand	10	(14,232)	27,740	13,508	80,805
		4,384	27,740	32,124	103,547
CREDITORS: Amounts falling due within one year	11	(16,240)	-	(16,240)	(20,463)
Net current assets / (liabilities)		<u>(11,856)</u>	<u>27,740</u>	<u>15,884</u>	<u>83,084</u>
Total assets less current liabilities		<u>536,034</u>	<u>27,740</u>	<u>563,774</u>	<u>650,774</u>
CREDITORS: Amounts falling due after more than one year	12	(179,066)	-	(179,066)	(190,367)
TOTAL NET ASSETS		<u>356,968</u>	<u>27,740</u>	<u>384,708</u>	<u>460,407</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		6,884	-	6,884	88,987
Designated funds		350,084	-	350,084	355,023
		<u>356,968</u>	<u>-</u>	<u>356,968</u>	<u>444,010</u>
Restricted Funds		<u>-</u>	<u>27,740</u>	<u>27,740</u>	<u>16,397</u>
		<u>356,968</u>	<u>27,740</u>	<u>384,708</u>	<u>460,407</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Michael Byde
Michael Byde (Dec 18, 2024 11:25 GMT)

Dr Michael Byde
Date: Dec 18, 2024

Company number: 3541920

Charity number: 1071353

The notes on page 22-30 form part of these accounts.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from renting out the church building.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of goods purchased for re-sale are stated at the lower of cost and net realisable value. Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	246,424	382,556
Donations in kind	281	-
Income tax recoverable	45,579	63,764
	<u>292,284</u>	<u>446,320</u>

4 Income from charitable activities

	2024	2023
	£	£
Other income from activities	19,156	23,938
Children in Need grant	10,000	10,500
Food Pantry grant	11,750	-
VCUK&I Northern Area Income	3,000	2,750
	<u>43,906</u>	<u>37,188</u>

5 Investment income

	2024	2023
	£	£
Bank interest	-	8
	<u>-</u>	<u>8</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

6 Charitable expenditure

	2024 £	2023 £
a Costs incurred directly on specific activities		
Teaching and Worship	33,853	45,229
Pastoral Activity	145,186	157,087
Conferences and Events	5,956	11,609
Youth & Children Activities	1,986	1,885
Vineyard House Pantry	7,255	-
Donations in Kind expensed	281	-
Grant payment to Sheffield Vineyard	3,000	46,000
Grant payment to Harrogate Vineyard	30,665	-
	<u>228,182</u>	<u>261,810</u>
Other Grants payable (note 6c)	21,542	46,785
	<u>249,724</u>	<u>308,595</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,840	2,646
	<u>3,840</u>	<u>2,646</u>
Salaries	82,434	92,334
Accommodation	10,216	8,711
Depreciation	19,800	19,441
Mortgage Interest Payments	13,812	9,067
General Fees and Advice	11,972	12,428
Other Expenditure	20,091	27,783
	<u>162,165</u>	<u>172,410</u>
Total expenditure	<u>411,889</u>	<u>481,005</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,840 (2023 [independent examination only]: £2,646); in addition the charity paid £1,360 (2023: £1,880) to Stewardship for payroll bureau and consultancy services.

Some of the prior year expenditure has been restated for analytical purposes. This has no impact on the financial statements.

c Other grants payable

	Institutions £	Individuals £	2024 £
Grants to support mission activity			
Vineyard UK	10,968	-	10,968
Reach Out Programme	10,574	-	10,574
Grants for the relief of poverty	-	-	-
Grants for education and youth development	-	-	-
	<u>21,542</u>	<u>-</u>	<u>21,542</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants to support mission activity			
Vineyard UK	13,081	-	13,081
Reach Out Programme	11,308	5,571	16,879
Grants for the relief of poverty	6,825	-	6,825
Grants for education and youth development	10,000	-	10,000
	<u>41,214</u>	<u>5,571</u>	<u>46,785</u>

The Wharfedale Vineyard Christian Fellowship provides regular funding to Vineyard Churches UK and Ireland ("VCUK&I"), calculated as 5% of all gifted unrestricted income. This arrangement constitutes a constructive obligation such that any funds assessed as owed to VCUK&I will be accounted for as a liability on a monthly basis.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Stewardship (for Mungarro)	1,800	1,800
Cornerstone Baptist Church	-	1,000
Your Local Pantry	600	2,000
Kintsugi Hope	-	3,421
Wellspring	-	3,421
DTI	-	10,000
Vineyard UK	10,968	13,081
Grants to institutions for less than £1,000 each	8,174	6,491
	<u>21,542</u>	<u>41,214</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2024	2023
	£	£
Gross wages and salaries	198,433	218,765
Social security	9,066	11,623
Pension costs	5,711	6,411
Redundancy payments	7,727	-
	<u>220,937</u>	<u>236,799</u>

The average monthly number of employees during the year was 10 (2023: 13). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
D Flowers	32,716	-	981	33,697
Key management connected to trustees:				
A Flowers (Senior Pastor and spouse to D Flowers)	9,836	-	295	10,131
Other members of key management	15,191	-	456	<u>15,647</u>
				<u>59,475</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
D Flowers	32,716	-	981	33,697
Key management connected to trustees:				
A Flowers (Senior Pastor and spouse to D Flowers)	9,836	-	295	10,131
Other members of key management	48,708	-	1,423	<u>50,131</u>
				<u>93,959</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

D Flowers served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

Payroll costs included redundancy and termination payments totalling £7,727 (2023: £0) and comprise statutory payments and ex-gratia payments where this was considered appropriate. Redundancy and termination payments are charged when the liability or obligation arises.

D Flowers is also one of the directors at Flowers McEwan, through whom the pension scheme and key person insurance is arranged. The firm were appointed by the Board of Trustees as they were thought to represent good value for money.

8 Tangible fixed assets

	Computer Equipment £	PA Equipment & Musical Instruments £	Land and buildings £	Fixtures, fittings and equipment £	Total 2024 £
Cost					
At 1 May 2023	1,679	23,770	625,000	2,465	652,914
Additions					-
Disposals	(1,679)	(1,300)	-	-	(2,979)
At 30 April 2024	-	22,470	625,000	2,465	649,935
Accumulated depreciation					
At 1 May 2023	1,679	14,278	69,010	257	85,224
Charge for the year	-	3,559	15,625	616	19,800
Eliminated on disposal	(1,679)	(1,300)	-	-	(2,979)
At 30 April 2024	-	16,537	84,635	873	102,045
Net book value					
At 30 April 2024	-	5,933	540,365	1,592	547,890
At 30 April 2023	-	9,492	555,990	2,208	567,690

9 Debtors

	2024 £	2023 £
Falling due within one year:		
Tax recoverable	4,243	13,896
Other debtors	10,866	7,336
Prepayments and accrued income	3,507	1,510
	<u>18,616</u>	<u>22,742</u>

10 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	13,508	80,805
	<u>13,508</u>	<u>80,805</u>

11 Creditors: liabilities falling due within one year

	2024 £	2023 £
Barclays Credit Card	-	783
Other creditors	934	1,027
Accruals	4,090	8,053
Stewardship building loan - see note below	11,216	10,600
	<u>16,240</u>	<u>20,463</u>

12 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Stewardship building loan - see note below	169,065	180,367
Loans from members	10,000	10,000
	<u>179,065</u>	<u>190,367</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

13 Loans and finance leases

The Stewardship building loan is secured on Vineyard House. Interest is payable at a variable rate, which at the balance sheet date was 7.75%. The loan is being repaid in monthly instalments over 15 years.

The repayments are as follows:

	By instalments	Charity loans 2024 £	2023 £
Repayable:			
Within one year	11,216	11,216	10,600
Between one and five years	54,625	54,625	53,974
After five years	114,440	114,440	126,393
	<u>180,281</u>	<u>180,281</u>	<u>190,967</u>

14 Pension commitments

During the year employer's pension contributions totalling £5,711 (2023: £6,436) were payable to defined contribution personal pension schemes.

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Building Fund	355,023	-	-	(4,939)	-	350,084
	<u>355,023</u>	<u>-</u>	<u>-</u>	<u>(4,939)</u>	<u>-</u>	<u>350,084</u>
<i>General Unrestricted Funds</i>	88,987	245,223	(335,473)	8,148	-	6,884
	<u>88,987</u>	<u>245,223</u>	<u>(335,473)</u>	<u>8,148</u>	<u>-</u>	<u>6,884</u>
Total Unrestricted Funds	<u>444,010</u>	<u>245,223</u>	<u>(335,473)</u>	<u>3,209</u>	<u>-</u>	<u>356,968</u>
<i>Restricted Funds</i>						
Vineyard House	-	68,316	(57,502)	-	-	10,814
Vineyard House Food Pantry	7,248	12,631	(8,772)	-	-	11,107
Children In Need	5,940	10,020	(10,142)	-	-	5,819
Leeds Community Fund	3,209	-	-	(3,209)	-	-
	<u>16,397</u>	<u>90,967</u>	<u>(76,416)</u>	<u>(3,209)</u>	<u>-</u>	<u>27,740</u>
Aggregate of funds	<u>460,407</u>	<u>336,190</u>	<u>(411,889)</u>	<u>-</u>	<u>-</u>	<u>384,708</u>

The transfers referred to above were made for the following reasons:

- to account for the change in the net book value of the building due to depreciation and repayments of the charity loan
- to account for Leeds Community Fund expenditure that had been paid from the general unrestricted fund in the prior year.

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Tangible fixed assets	7,525	540,365	-	547,890
Debtors	18,616	-	-	18,616
Cash at bank and in hand	(14,232)	-	27,740	13,508
Creditors falling due within one year	(5,025)	(11,215)	-	(16,240)
Creditors falling due after one year	-	(179,066)	-	(179,066)
	<u>6,884</u>	<u>350,084</u>	<u>27,740</u>	<u>384,707</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Building Fund	307,428	-	-	47,595	-	355,023
	<u>307,428</u>	<u>-</u>	<u>-</u>	<u>47,595</u>	<u>-</u>	<u>355,023</u>
<i>General Unrestricted Funds</i>	129,904	346,091	(395,652)	8,644	-	88,987
	<u>129,904</u>	<u>346,091</u>	<u>(395,652)</u>	<u>8,644</u>	<u>-</u>	<u>88,987</u>
Total Unrestricted Funds	437,332	346,091	(395,652)	56,239	-	444,010
	<u>437,332</u>	<u>346,091</u>	<u>(395,652)</u>	<u>56,239</u>	<u>-</u>	<u>444,010</u>
<i>Restricted Funds</i>						
Vineyard House	-	119,443	(60,740)	(58,703)	-	-
Vineyard House Food Pantry	-	7,482	(2,698)	2,464	-	7,248
Children In Need	9,938	10,500	(14,498)	-	-	5,940
Leeds Community Fund	10,626	-	(7,417)	-	-	3,209
	<u>20,564</u>	<u>137,425</u>	<u>(85,352)</u>	<u>(56,239)</u>	<u>-</u>	<u>16,397</u>
	<u>20,564</u>	<u>137,425</u>	<u>(85,352)</u>	<u>(56,239)</u>	<u>-</u>	<u>16,397</u>
Aggregate of funds	457,896	483,516	(481,004)	-	-	460,407
	<u>457,896</u>	<u>483,516</u>	<u>(481,004)</u>	<u>-</u>	<u>-</u>	<u>460,407</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	11,700	555,990	-	567,690
Debtors	22,742	-	-	22,742
Cash at bank and in hand	64,408	-	16,397	80,805
Creditors falling due within one year	(9,863)	(10,600)	-	(20,463)
Creditors falling due after one year	-	(190,367)	-	(190,367)
	<u>88,987</u>	<u>355,023</u>	<u>16,397</u>	<u>460,407</u>

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £42,161 (2023: £73,073) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 APRIL 2024

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	222,127	-	70,157	292,284	342,785	-	103,535	446,320
Charitable activities	4	23,096	-	20,810	43,906	3,298	-	33,890	37,188
Investments	5	-	-	-	-	8	-	-	8
Total income and endowments		245,223	-	90,967	336,190	346,091	-	137,425	483,516
EXPENDITURE ON:									
Charitable activities:	6	335,473	-	76,416	411,889	395,652	-	85,353	481,005
Total Expenditure		335,473	-	76,416	411,889	395,652	-	85,353	481,005
Net income/(expenditure)		(90,250)	-	14,552	(75,699)	(49,561)	-	52,072	2,511
Transfers between funds	15	8,148	(4,939)	(3,209)	-	8,644	47,595	(56,239)	(0)
Net movement in funds		(82,102)	(4,939)	11,343	(75,699)	(40,917)	47,595	(4,167)	2,511
Reconciliation of funds:									
Total funds brought forward		88,987	355,023	16,397	460,407	129,904	307,428	20,564	457,896
Total funds carried forward	15	6,884	350,084	27,739	384,708	88,987	355,023	16,397	460,407

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1071353

Accounts

AMENDED

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

Annual Report & Financial Statements for the year ended 30th April 2023

Registered Charity 1071353
Company number 3541920

Trustees/Directors

D Flowers (Founding Trustee)
M Byde (Chair)
J Grayson
T Steere
W Sims
G Togobo
J Hardy
S Ramdas-Harsia

Secretary

A Button

Contents

Page 3	Reference and Administrative Details
page 4	Structure, Governance and Management
page 7	Objectives and Activities
page 11	Financial Review
page 12	Review of the year & Future Objectives, Plans and Targets
page 18	Independent Examiner's Report
page 19	Statement of Financial Activities
page 20	Balance Sheet
page 21	Notes to the Statement of Financial Activities

Reference and administrative details

Legal Status	Company limited by guarantee not having share capital
Governing Instrument	Articles of Association
Secretary	Mrs Anne Button
Registered Office	The Wharfedale Vineyard Vineyard House 11 Bennett Road Leeds LS6 3HN
Registered Charity Number	Registered in England No. 1071353
Company Registration	Registered in England No. 3541920
Bankers	Barclays Corporate Bank P O Box 493 Sir Frank Whittle Rd Derby BX3 2BB
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Day to day management	Day to day management of the charity is delegated to a senior management team made up of the senior and assistant pastors and the Administration team.

Directors

The Directors who served during the year were as follows:

Mr D S Flowers appointed 15 January 1998

Mr Jonathan Grayson appointed 12 February 2016

Mr Timothy Steere appointed 13 March 2017

Dr Michael Byde appointed 26 October 2018

Mrs Griselda Togobo appointed 12 October 2020 resigned 16 May 2023

Mr William Sims appointed 12 October 2020

Mrs Judy Hardy appointed 1 May 2022

Mr Simeon Ramdas-Harsia appointed 26 May 2023

Report of the Directors

Structure, Governance and Management

Incorporation

The Company was incorporated on 7th April 1998 and commenced its operations immediately.

Company Directors / Board of Trustees

Trustees are recruited to the board based on the skills set that they possess and the portfolio requirements of the retiring trustees. The Chairperson aims to look at the 2-year period ahead when considering new trustees, retiring trustees and skills required in order to ensure stability of the board.

Prospective trustees are required to attend at least one trustees' meeting as an observer. Thereafter the existing trustees vote on the appointment and if the invitation is accepted the new trustee is appointed. There is a handover period as roles are passed from outgoing trustees to incoming trustees during which responsibility for that area of the role may be shared. Prospective trustees have a one-to-one session with the Chair who explains the role and expectations and an induction with the Company Secretary to examine the governing documents, annual accounts and recent financial management information.

Trustees are encouraged to read charity news updates and attend training opportunities and seminars such as are provided by Stewardship, Vineyard Churches UK&I and other bodies.

Organisational Structure

Day to day management of the charity is delegated to the Senior Pastor of Leeds Vineyard, the Company Secretary and the Staff team. Much of the work of the charity is supported or carried out by a group made up of paid staff and key volunteers.

The Wharfedale Vineyard operates with several working names to reflect its geographical activities. Until such time as they wish to become independent, both in governance and finance, each of these churches will operate under the aegis of Wharfedale Vineyard.

Leeds Vineyard	This church was started in 1998 (as the Wharfedale Vineyard). It was "planted" out of SW London Vineyard.
Harrogate Vineyard	This church was "planted" out of Leeds Vineyard in January 2012 and set up as an independent CIO in March 2023 under the charity number 1202231. We are concluding a period of transition with finances moving to the new structure from July 2023, aiming for conclusion by April 2024.
Sheffield Vineyard	This church was "planted" out of Leeds Vineyard in July 2012 and set up as an independent CIO in January 2022 under the charity number 1197569. The Sheffield Vineyard CIO are filing their own accounts for the year ending April 2023 as the bulk of their activity moved to the new structure within the year.

Relationships with other charities

Wharfedale Vineyard and its trading entities are affiliated to **Vineyard Churches UK & Ireland (VCUK&I) Charity no: 1099748**. VCUK&I was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administering and providing pastoral support to senior pastors. The Wharfedale Vineyard uses the name 'Vineyard' under license from VCUK&I.

The Wharfedale Vineyard gives 5% of its income (i.e. 5% of the income allocated to Leeds, Harrogate and Sheffield) to support the work of VCUK&I. This is part of the license agreement with VCUK&I and is in harmony with the charity's objectives.

Leeds Community Development (known as The Vine)

The Founding Trustee and Secretary of Wharfedale Vineyard (David Flowers & Anne Button) and their spouses, are members of Leeds Community Development: a charity which was established by Wharfedale Vineyard to host and resource major community development projects in Leeds on behalf of the church. In practice Leeds Community Development comes under the umbrella of the Wharfedale Vineyard charity, although no significant activity is currently undertaken within Leeds Community Development.

Risk Management Policies

Financial Plan and Reserves Policy: The trustees run an annual budget agreed at least 3 months before the financial year end and once a year consider a 3-year plan. The target for maintaining cash reserves is 3 months' day to day unrestricted expenditure. This equates to £110,167 which is lower than previous years due to Sheffield & Harrogate Vineyard's setting up their new CIO structures and therefore no longer being included in this calculation. At the year end, the unrestricted cash balances totalled £66,872 with a large gift aid claim outstanding. Unrestricted current assets were £89,614 which is much closer to the desired reserve. Cashflow is monitored on a daily basis.

There is internal segregation of duties to provide additional checks of accuracy and propriety of income and expenditure.

Safeguarding: The Company has established a Safeguarding Policy under the auspices of thirty-one:eight. The policy covers Protection of Children and Vulnerable Adults. The policy is kept under regular review.

Risk Assessments: The Company prepares Risk Assessments for all major activities and events and keeps a risk register to record risk events.

Statement of Directors' responsibilities

The Directors are responsible for the Church finances and for preparing Financial Statements which give a true and fair view of the state of affairs of the Church and of the results of the Church for that period. In preparing those Financial Statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Church will continue.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Hallmarks

'A well-run charity achieves high standards and attracts public confidence and support. The charity is able to show how its activities are able to support its charitable aims.'
Charity Commission CC60.

The Company demonstrated this hallmark by:

- The appointment of expert trustees who met regularly to manage risk, finances and legal matters;
- Minimising the amount of cash being handled;
- Ensuring that the control and management of financial matters is in the hands of different people and there is an annual review by an external and independent body;
- The Senior Pastors are not cheque/internet banking signatories;
- The appointment of Overseers from the national movement (Vineyard Churches UK&I), John and Debby Wright who are the National Directors of Vineyard Churches UK & Ireland and Senior Pastors of the Trent Vineyard in Nottingham;
- Keeping activities under constant review to ensure that they meet the aims and objectives of the Company.

Objectives and activities

Principal Objects & Activity

The principal objectives and activities of the charity are as set out in the memorandum and articles of association:

- the furtherance of the Gospel of the Lord Jesus Christ
- to build up the faith of the Christian believers
- to share in the training of Christian workers
- to promote Christian education
- to advance the Christian religion
- to relieve the poor and needy and the sick and elderly

Ongoing impact of Covid-19

In May 2021 we started to see some key donors move on as they have reassessed priorities, moved away, and whilst others have joined, giving to the church is slightly below where it has been previously. The pandemic has significantly impacted on the charities ability to raise funds and start work on Vineyard House – a building in Headingley, Leeds. Some potential funding streams have been closed to applications and any building work will now cost significantly more than estimated previously due to materials being harder to obtain and due to inflationary pressures generally. This is expected to have an impact on the charity's reserves in the next few years, although the trustees are committed to monitoring this and taking action as necessary.

In May 2022 we reflected on the impact of cost of living increases meaning that our income was stretched and our expenditure rising to uncertain levels.

In May 2023 the church had just embarked on a STEPS giving campaign to raise funds to pay off the mortgage on Vineyard House, to mitigate against the rising mortgage interest rates. The trustees were cautiously proceeding with smaller scale building works to get the building into a state of being used more, generating more rental income to cover ongoing costs. The church has also been seeing growth, with attention being paid to our visibility – both geographically and online.

Each of the 3 churches expresses the charitable objectives of the Charity in slightly different ways – here are their vision statements.

	
Love God, Love People, Love in Action We believe God has called us to establish a growing, regional, biblically-based community of faith in Leeds. We will worship God, pray, communicate His love and mercy to all people and commit to living out our faith in Jesus in a creative and contemporary way, and in the power of the Holy Spirit. We believe that there is good news for this generation in the Kingdom of God and we long to share that news – particularly in Leeds and the North. We aim to make, train and equip followers of Jesus to be effective in the extending of God's Kingdom, to develop leaders, to plant new churches, to contribute to the blessing of the whole church and to minister to the poor in practical ways.	God has called us to establish a vibrant, creative, biblically-based and growing church in Harrogate. A church where all are invited to discover Jesus and what it means to follow Him. An outward-looking community which will, in a creative and contemporary way, in the power of the Holy Spirit, worship God and communicate the good news of Jesus with compassion and generosity. We aim to make and equip disciples, raise up leaders, plant new churches and be a blessing to the wider church. Our desire is to see lives changed through the power and presence of God; to see broken lives restored; to see those without hope given a reason for joy; to pray for and be actively involved in God's justice for the poor. We believe God has something powerfully life-changing and relevant to say to all people. Our desire is to grow a church where people are welcome at any part of their journey; whether they are seekers, followers or just hanging out.
	
Sheffield As a family at Sheffield Vineyard our vision is to establish and grow a vibrant, biblically based, regional Vineyard Church rooted in Sheffield that will: LOVE God and worship him in creative and relevant ways, LEARN to live as God intended, and LIVE life with compassion and generosity. We use the words LOVE LEARN LIVE a lot because they are central to everything we do as a church.	

Strategy for discipleship

The Church seeks to provide an environment in which the members of the three communities of faith are discipled in the Christian faith and achieves impact mainly through the “small group” structure, Sunday meetings, outreach into our local communities and through the support of pastoral staff.

Pastoral Care

The pastoral staff are available when needed and all have experience and training in prayer, listening and coaching as well as practical service. However, pastoral care is provided primarily through house groups. These are small groups of 5-20 people meeting weekly in members’ homes and led by accredited volunteers. There is a robust system for identifying, training, equipping and supporting house group leaders.

Strategy for sharing the Christian faith

The Church seeks to share the Christian faith and achieves impact through the open and welcoming nature of its meetings, through the personal lives and testimonies of its regular attendees, house groups and Alpha courses. It also achieves impact through extensive service in the local community – known as Reach Out.

Worship Services

During this financial year the churches held weekly meetings both streamed online via Youtube, podcasts and recordings which could be listened back to, and in person at local venues. These worship services are designed to be welcoming and friendly for all ages and open to all.

Strategy for the alleviation of poverty

The Church invests significantly both financially and through paid and volunteer time in running a highly successful Child Contact Centre in Leeds, strong links with a Women’s Refuge in Harrogate and being a distribution centre for the S6 foodbank in Sheffield. In March 2023 a Food Pantry was opened in Leeds in partnership with Your Local Pantry. It has a good reputation in each of these cities.

The Church aims to send volunteers on missions abroad, to places where there are opportunities to support church planting or relief agencies working with the poor or vulnerable (however, in this financial year large trips have not been possible; the churches have nonetheless continued to support the same projects and people remotely).

The Church also seeks to alleviate poverty and suffering through the day to day lives of its regular attendees. Some of the activities which emanate from their volunteer service are:

1. giving food, drink and friendship to those in need;
2. gardening, house decorating;
3. giving out bottles of water and chocolates at community events;
4. developing support for other organisations in Leeds/Harrogate/Sheffield;
5. encouraging good neighbourly relationships and involvement by its members;

6. housing asylum seekers on an emergency basis;
7. supporting and encouraging those fostering or considering fostering children;
8. working with Street Pastors and Teen Challenge (ministry to sex workers);
9. offering prayer for healing.

The company also makes regular financial donations to suitable charities.

Volunteers

The trustees are grateful to the volunteers who have given their time during the year and without whose contribution the charity would not be able to function as effectively or fully as it does.

We conservatively estimated an average of 172 adults¹ (152 excluding Sheffield) who volunteer an average of 2.5 hours per week. This therefore gives a total for the year of 22,360 volunteer hours which, at the national living wage of £10.42 per hour (up to April 2023) equates to a value of at least £233,000.

It is likely that this estimate understates the true contribution by volunteers. Whilst this figure had dipped due to changes in activities post-Covid, we are seeing an increase in volunteering again in 2022.

¹ 90 in Leeds, 20 in Harrogate, 50 in Sheffield, 12 at the Child Contact Centre

Financial Review

Comment on results for year

The year has seen a decrease in regular giving and associated gift aid recovery to the church with the launch of the Sheffield Vineyard CIO resulting in donations going to the new charity instead. The 23/24 year will see a similar pattern with the Harrogate Vineyard Church CIO becoming established.

Overall, income for the year remained very similar to the year before, due to a restricted giving campaign for Vineyard House (STEPS). This campaign in Leeds in early 2023 had the aim of paying off the mortgage. Whilst this vision wasn't fully realised, a good chunk of the mortgage was paid off which in the current climate of rising interest rates is a real positive and demonstrates that the church congregation is behind the vision for the community project.

The charity remains in a healthy financial position. In addition to the restricted fund the charity also holds an unrestricted legacy gift which has not yet been fully used. The trustees remain aware of the future costs of the Vineyard House project, and are working with the project team and consulting experts to ensure that the costs are understood and agreed before further commitments are made.

Financial position at end of year

The financial position, as at 30 April 2023, shows unrestricted cash reserves of £66,872.

Source and application of funds

Wharfedale Vineyard is not just a group of individuals but a family of believers who are convinced of the intrinsic value of the church and its work in the local communities and who support this through sacrificial giving.

The Charity receives funds almost entirely by way of freewill giving by the regular attendees. Most of the giving is received by monthly standing order and, where appropriate, tax is reclaimed through Gift Aid.

The funds are used to fulfil the charitable objectives and are applied mainly in the following areas (see strategies above and Notes to the accounts 2 and 3): -

1. Teaching and worship
2. Pastoral work
3. Discipleship
4. Reach Out activities
5. Church planting
6. Giving to other charities

Investment policy and borrowing

The Wharfedale Vineyard holds its reserves in bank balances. It is not the policy of the trustees to hold more funds than are required to meet the Reserves Policy, except when there is a particular spending objective in mind in the near future.

REVIEW OF THE 2022-2023 PERIOD and FUTURE OBJECTIVES, PLANS & TARGETS FOR 2023-2024

This section is broken down into four elements: Wharfedale Vineyard, Leeds Vineyard, Harrogate Vineyard and Sheffield Vineyard.

WHARFEDALE VINEYARD

2022 - 2023 review	In 2022-23 the final balance of the Sheffield Vineyard reserve was transferred to them, and Harrogate Vineyard successfully setup their own governance structure and CIO. The Chair and Company Secretary worked closely to recruit new trustees to join the board and to explore what that could look like in the future, to maintain a breadth of experience as the charity goes through a period of change with the departure of Sheffield Vineyard and Harrogate Vineyard.
2023-2024 plans & targets	In 2023-24 it is anticipated that both Sheffield Vineyard and Harrogate Vineyard Church will become fully independent from Wharfedale Vineyard with their own trustees, board structures and financial independence. The Chair and Company Secretary will continue to work closely to ensure that new trustees are identified and invited to join the board to maintain a breadth of experience as the charity goes through a period of change with the departure of Sheffield Vineyard and Harrogate Vineyard and to support the ongoing growth of Vineyard House as a project.

LEEDS VINEYARD

2022 – 2023 mission and goals

Leeds Vineyard is well established in Headingley:

- A public and corporate act of worship for all ages every Sunday morning - livestreamed and in-person at Headingley Methodist Church, and re-named "Sunday Gathering";
- Providing discipleship care through an extensive range of small groups meeting regularly during the week.
- Serving the community through several ministries, many taking place in Vineyard House (Child Contact Centre, Lantern, Pantry, Youth Work, charity support etc)

During 2021 the teaching theme was "Heart to Heart" (an exploration of Justice). During 2022 the teaching them was "Life" (an exploration of the gift of life and the giver of life, the promise of abundant life). During 2023 the teaching theme is "Kingdom, Power & Glory" (learning to see the manifestation of God's rule, reign, authority and holiness)

We continue to subscribe to the Vineyard Churches UK & Ireland Vision of: "Extending the Kingdom together, everywhere and in every way." Our motto is: Love God, love people, love in action.

Our Mission for 2022-2023 was to:

1. Provide a safe, caring and discipling environment for those who call Leeds Vineyard their church whether online or in-person as we emerge from the Coronavirus pandemic and negotiate the cost of living crisis;
2. Share the gospel of Jesus Christ more and more effectively;
3. Increase our various ministries which serve the community;
4. Release new leadership for church-planting and extending the geographical reach of the church;
5. Make faster progress on the Vineyard House restoration project than has been possible to date;
6. Balance the budget.

We made progress toward the mission in most areas as evidenced by regular attendance at Sunday Gathering and small groups, continuing to run ministries for the community and starting a Food Pantry, make significant improvements to Vineyard House thus releasing higher and more enthusiastic use. We balanced the budget.

Our main goals were to:

1. Release David & Alison Flowers to have a three-month sabbatical;
2. To increase the evangelistic effectiveness of the people of the church as measured by bringing people into faith in Jesus Christ leading to baptism;
3. To run regular Alpha courses;
4. To continue to engage with discrimination issues such as racism, sexism and disability and seek to diversify the leadership and influencers within the church;
5. To become great neighbours in the Headingley business and residential community;
6. To establish Lantern as a regular outreach to vulnerable people and those living on the street;
7. To continue to support the Child Contact Centre and celebrate its 10th anniversary;
8. Seek funding for repair of Vineyard House and re-launch of the restoration project;
9. Seek funding for launch of counselling services and other community projects;
10. To keep income higher than spending;
11. To support the Morley group and see it flourish more and more independently;
12. To continue to support missionaries abroad.

2022 – 2023 mission and goals	We achieved some of these goals: David & Alison Flowers had a successful sabbatical, we continue to run Alpha courses but would like to see more evangelistic fruit in the church (although four young people were baptised after the year-end). We have an ongoing dialogue and teaching on discrimination issues and enjoy a good reputation in the neighbourhood and amongst local churches. The church raised £120,000 to support Vineyard House and our ministry in the community. The Child Contact Centre, Lantern and Pantry are thriving and increasing our capacity to address certain needs in our community. We have not yet secured funding for the mental health services we are planning to provide. By strict spending controls we have balanced the budget. We have continued to support financially and in prayer and relationship the group in Morley and missionaries abroad – adding a family in Ghana to our partnerships.
2023 – 2024 mission and goals	Our Mission for 2023-2024 is to: 1. Continue to disciple those who call the church their home and to grow the church through sharing the good news of the gospel in both preaching, evangelism and action; 2. Increase the efficient and profitable use of Vineyard House; 3. Prepare the church for transition to new leadership in the next few years; 4. Create a financial surplus in order to prepare for transition; 5. Develop a governance culture which protects against any abuse of power, spiritual, mental or physical. In response to their Sabbatical in 2022 David & Alison introduced ten ministry goals which help define and focus our Kingdom vision: Ministry Goals: 1. Reaching out for revival – personally, church, community; 2. Profuse prayer – personal and together; 3. Passionate preaching of the scriptures; 4. Fruitfulness in evangelism - the conversion of Headingley, training in sharing our faith; 5. Sensitive discipling through gender and sexuality issues; 6. A diverse church welcoming diversity (racial, disability, financial, age); 7. Pursuing social justice (CCC, Lantern, Food Pantry, green team, modern slavery); 8. Evidential change in our neighbourhood; 9. Radical creativity in art & ministry; 10. A fun family that fills the church.

2023 – 2024 mission and goals	Our Main Planning Goals: 1. To increase the surplus in finances in preparation for transition; 2. To invite applications for the post(s) of Senior Pastor to follow on from David & Alison Flowers; 3. To increase the evangelistic effectiveness of the people of the church as measured by bringing people into faith in Jesus Christ leading to baptism; 4. To run regular Alpha courses; 5. To continue to engage with discrimination issues such as racism, sexism and disability and seek to diversify the leadership and influencers within the church; 6. To become great neighbours in the Headingley business and residential community; 7. To establish the Pantry as a regular outreach to those in financial difficulty in our neighbourhood; 8. To continue to support the Child Contact Centre; 9. To seek funding for repair of Vineyard House and re-launch of the restoration project; 10. To continue to seek funding for launch of counselling services and other community projects; 11. To keep income higher than spending; 12. To support the Morley group and see it flourish more and more independently; 13. To continue to support missionaries abroad – and develop a new partnership with a family in Ghana; 14. To provide financial and people support to DTI (annual youth festival); 15. To provide resource support for Ashburnham (bi-annual church conference); 16. To engage fully with Run 4 All races in Headingley 12 May 2024; 17. To release leaders to plant new churches or sites for the Vineyard.
-------------------------------	--

HARROGATE VINEYARD

Our goals for 2022/23 were attained as follows:

1. We added new volunteers to our Sunday Vineyard Kids team & updated our teaching curriculum to ensure it was in line with the main service.
2. We changed our Spiritual Rhythm for Sunday services for the Spring & Summer terms (twice monthly at St Aidan's, Brunch once a month & a monthly evening service) which led to greater connection across the church community.
3. We reduced Senior Pastor Maggie's paid time to 1 day pw, which freed up resource to employ a church administrator.
4. We saw more lay people taking on roles within the church.
5. We partnered with the 'Bettys By Post' team to increase the support we gave to the Women's Refuge at Christmas
6. We now have young people regularly serving in both the worship team & running the AV
7. We launched a Warm Welcome space in partnership with Woodlands Methodist Church & Kairos Church, with church members serving on the team.
8. We pioneered a monthly cross-church youth service – initially piloted in partnership with St John's Bilton & Kairos church, now open to youth from other churches across the town
9. We hosted regular New Wine Leader's meetings for leaders across the district, and ran 2 town wide New Wine Celebration evenings.
10. We restarted our in-person Reach Out activities including the Stray Fireworks donut giveaway, Blue Monday and Easter/Christmas giveaways

Our main objectives for 2023/24 are:

1. To gain independence by moving all activity to our new CIO structure.
2. We will double the number of people serving on the Vineyard Kids team, to match the increase in numbers of children & young people – with the view to multiplying the groups.
3. Provide training to Vineyard Kids leaders on additional needs support
4. Develop the preaching team, adding new people & providing resources & mentoring
5. In order to support the projected increase in congregation we will return to regular weekly services at St Aidan's
6. To ensure community cohesion we will introduce a regular bring & share lunch after the service.
7. We will invest in our growing multicultural small group based at Harrogate Hospital – including training opportunities & attending Cause To Live For conference.
8. We plan to upgrade our website & social media to facilitate greater engagement with the community & newcomers.
9. We are seeking to create new pastoral assistant roles internally from existing leaders
10. Now the Youth Worship night is established, we aim to increase the number of non-churchgoing young people who are invited & become regulars – with opportunities to respond to evangelistic messages.
11. We will increase our weekly small groups, including a Vineyard Leadership Essentials small group to focus on training our leaders, and affinity groups (breadmaking etc)

SHEFFIELD VINEYARD

2022 – 2023 review	In 2022-2023 the Sheffield Vineyard grew it's children's ministry, foodbank and Meals ministry. Alex & Karen Griffin took a 12 week sabbatical and the church celebrated its 10th birthday in October 2022. There were no suitable properties which became available to rent or purchase. Although in the future there are still plans to plant additional SV church communities in Sheffield, this hasn't happened as yet.
2023-2024 plans and targets	These plans now can be found within the annual report submitted by the Sheffield Vineyard CIO Charity reg. 1197569.

Approval

This report was approved by the Directors on 9/7/24 and signed on their behalf by:

Michael Bye

Dr Michael Bye
Trustee/Director

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023 on pages 19 to 25 following, which have been prepared on the basis of the accounting policies set out on page 21.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company'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, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)

Member of The Institute of Chartered Accountants in England and Wales

Stewardship

1 Lamb's Passage

London

EC1Y 8AB

Date: 9/7/24

The Wharfedale Vineyard Christian Fellowship
Statement of Financial Activities including the Income & Expenditure Account for the year ending 30 April 2023

		Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds 2022 as restated
	Note	Funds	Funds	2023	Funds	Funds	
		£	£	£	£	£	£
Income from:							
Income from donations and legacies	1	342,785	103,535	446,320	444,213	20,144	464,357
Investment income	1	8	-	8	-	-	-
Income from charitable activities	1	3,298	33,890	37,188	4,142	26,995	31,137
Total income		346,091	137,425	483,516	448,355	47,139	495,494
Expenditure on:							
Direct costs of charitable activities	2	271,372	27,224	298,595	219,315	13,858	233,173
Support costs	4	124,281	58,129	182,410	220,158	39,552	259,710
Total expenditure		395,652	85,353	481,005	439,473	53,410	492,883
Net income/(expenditure)		(49,561)	52,072	2,511	8,882	(6,271)	2,611
Transfers between funds		56,239	(56,239)	-	(26,835)	26,835	-
Net movement in funds		6,678	(4,167)	2,511	(17,953)	20,564	2,611
Reconciliation of funds							
Total funds brought forward		437,332	20,564	457,896	455,285	-	455,285
Total funds carried forward	13	444,010	16,397	460,407	437,332	20,564	457,896

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities.

The Notes on pages 21 to 25 form part of these Financial Statements.

**The Wharfedale Vineyard Christian Fellowship
Balance Sheet as at 30 April 2023**

		Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
	Note	Funds £	Funds £	2023 £	Funds £	Funds £	2022 as restated £
Fixed assets:							
Tangible assets	5	565,226	2,464	567,690	584,666	-	584,666
Total fixed assets		565,226	2,464	567,690	584,666	-	584,666
Current assets:							
Debtors	6	22,742	-	22,742	5,808	-	5,808
Cash at bank and in hand	7	66,872	13,933	80,805	123,926	20,564	144,490
Total current assets		89,614	13,933	103,547	129,734	20,564	150,298
Current liabilities:							
Creditors falling due within one year	8	20,463	-	20,463	40,803	-	40,803
Net current assets		69,151	13,933	83,084	88,931	20,564	109,495
Non-current liabilities:							
Creditors falling due in more than one year	8	190,367	-	190,367	236,265	-	236,265
Total assets less liabilities		444,010	16,397	460,407	437,332	20,564	457,896
Funds							
Accumulated funds brought forward		437,332	20,564	457,896	455,285	-	455,285
Movement in year		6,678	(4,167)	2,511	(17,953)	20,564	2,611
Total funds carried forward	13	444,010	16,397	460,407	437,332	20,564	457,896

For the year ended 30 April 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

These amended accounts replace the original accounts and are now the statutory accounts. They are prepared as they were at the date of the original accounts.

Responsibilities of directors/trustees:

a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

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

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

The Financial Statements were approved by the Board of Trustees on 9/7/24

And signed on its behalf:

Michael Bye
Trustee - Dr Michael Bye

Jonathan Grayson
Trustee - Jonathan Grayson

The Notes on pages 21 to 25 form part of these Financial Statements.

The Wharfedale Vineyard Christian Fellowship

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th April 2023

ACCOUNTING POLICIES

Statutory information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The company's registered number and registered office address can be found on the Company Information page.

a) ACCOUNTING CONVENTIONS AND STANDARDS

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") (effective 1 January 2019), with the Companies Act 2006 and the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102. The financial statements are prepared in sterling, which is the financial currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. The principles adopted in the preparation of the financial statements are set out below.

b) GOING CONCERN

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c) INCOME

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid. This is recognised when the relation donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor. Other income is comprised of rental income and grants received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

d) EXPENDITURE

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expressed a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

e) FUNDS

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

f) DEPRECIATION

Tangible fixed assets are depreciated at annual rates to write the cost of the assets over their estimated useful lives. The rates of depreciation are:

Building	- 2.5% per annum straight line method over remaining useful life
Computer Equipment	- 33.33% per annum straight line method
Fixtures & Fittings	- 20% per annum straight line method
Equipment, PA System	- 25% per annum straight line method

The threshold for capitalisation is set at £1,000.

g) PENSION COSTS

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

h) FINANCIAL INSTRUMENTS

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) TAXATION

The company is a registered charity and is potentially exempt from taxation under the Income & Corporation Taxes Acts.

j) EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

1. Total income	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donations and legacies						
Tithes and Planned Giving	291,469	91,087	382,556	381,315	18,689	400,004
Tax Recovery via Gift Aid	51,316	12,448	63,764	62,898	1,455	64,353
	<u>342,785</u>	<u>103,535</u>	<u>446,320</u>	<u>444,213</u>	<u>20,144</u>	<u>464,357</u>
Investment income	<u>8</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income from charitable activities						
Other Income from activities	548	33,890	34,438	4,142	26,995	31,137
VCUK&I Northern Area Income	2,750	-	2,750	-	-	-
	<u>3,298</u>	<u>33,890</u>	<u>37,188</u>	<u>4,142</u>	<u>26,995</u>	<u>31,137</u>
Total income from charitable activities	<u>346,091</u>	<u>137,425</u>	<u>483,516</u>	<u>448,355</u>	<u>47,139</u>	<u>495,494</u>
2 Expenditure on charitable activities	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Direct costs						
Teaching and Worship	44,285	944	45,229	48,046	-	48,046
Pastoral Activity	136,378	20,709	157,087	118,097	13,225	131,322
Conferences and Events	11,609	-	11,609	5,709	633	6,342
Youth & Children Activities	1,885	-	1,885	3,416	-	3,416
Grant payment to Sheffield	46,000	-	46,000	-	-	-
Reach Out Programme Note 3	11,308	5,571	16,879	25,163	-	25,163
Grants for mission and poverty relief Note 3	19,906	-	19,906	18,884	-	18,884
Total direct costs	<u>271,372</u>	<u>27,224</u>	<u>298,595</u>	<u>219,315</u>	<u>13,858</u>	<u>233,173</u>
Support Costs Note 4	<u>124,281</u>	<u>58,129</u>	<u>182,409</u>	<u>220,158</u>	<u>39,552</u>	<u>259,710</u>
Total charitable expenditure	<u>395,653</u>	<u>85,353</u>	<u>481,004</u>	<u>439,473</u>	<u>53,410</u>	<u>492,883</u>
3 Grants	Institutions	Individuals	Total 2023	Institutions	Individuals	Total 2022
	£	£	£	£	£	£
Gifts to support mission activity						
Vineyard UK	13,081	-	13,081	18,443	-	18,443
Reach Out Programme	11,308	5,571	16,879	25,163	-	25,163
Grants for relief of poverty	6,825	-	6,825	-	-	-
Grants for education and youth development	-	-	10,000	-	-	-
	<u>31,214</u>	<u>5,571</u>	<u>46,785</u>	<u>43,606</u>	<u>-</u>	<u>43,606</u>

The Wharfedale Vineyard Christian Fellowship provides regular funding to Vineyard Churches UK and Ireland ("VCUK&I"), calculated as 5% of all gifted unrestricted income. This arrangement constitutes a constructive obligation such that any funds assessed as owed to VCUK&I will be accounted for as a liability on a monthly basis.

The grants to institutions, included in the Reach Out Programme and Gifts to Support Mission Activity amounting to more than £1,000 in the year were:

	2023	2022
	£	£
Stewardship (for Mungarro)	1,800	1,800
Containers Direct	-	4,416
S6 Foodbank	-	1,400
Ukraine Giving	-	6,464
Cornerstone Baptist Church	1,000	-
Your Local Pantry	2,000	-
Kintsugi Hope	3,421	-
Wellspring	3,421	-
DTI	10,000	-
Vineyard UK	13,081	-
	<u>34,723</u>	<u>14,080</u>

4 Analysis of support costs

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Salaries	70,854	21,480	92,334	133,561	11,815	145,376
Accommodation	3,524	5,187	8,711	7,842	8,015	15,857
Depreciation	3,559	15,882	19,441	1,186	15,625	16,811
Mortgage Interest Payments	9,067	-	9,067	10,746	-	10,746
General Fees and Advice	8,218	4,210	12,428	11,060	3,323	14,383
Other Expenditure	26,414	11,370	37,783	52,883	774	53,657
Accounts Examination	2,646	-	2,646	2,880	-	2,880
	124,281	58,129	182,410	220,158	39,552	259,710

5 Fixed asset investments

	Computer Equipment	PA Equipment & Musical Instruments	Land and Building	Fixtures & Fittings	Total Assets
	£	£	£	£	£
COST OR VALUATION					
At 1st May 2022	1,679	23,770	625,000	-	650,449
Acquisitions	-	-	-	2,465	2,465
At 30th April 2023	1,679	23,770	625,000	2,465	652,914
DEPRECIATION					
At 1st May 2022	1,679	10,719	53,385	-	65,783
Charge for the year	-	3,559	15,625	257	19,441
At 30th April 2023	1,679	14,278	69,010	257	85,224
NET BOOK VALUE					
At 30th April 2023	-	9,492	555,990	2,208	567,690
At 30th April 2022	-	13,051	571,615	-	584,666

6 Analysis of current assets

Debtors under 1 year	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Prepayments	1,510	-	1,510	1,861	-	1,861
Other Debtors	7,336	-	7,336	-	-	-
Gift Aid Reclaim	13,896	-	13,896	3,947	-	3,947
	22,742	-	22,742	5,808	-	5,808

7 Analysis of cash and deposits

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Current accounts	66,872	13,933	80,805	123,926	20,564	144,490
	66,872	13,933	80,805	123,926	20,564	144,490

8 Analysis of current liabilities and long term creditors

Creditors under 1 year	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Barclays Credit Card	783	-	783	1,624	-	1,624
Creditors	1,027	-	1,027	4,537	-	4,537
Accruals	8,053	-	8,053	6,720	-	6,720
Stewardship building loan - see note below	10,600	-	10,600	27,922	-	27,922
	20,463	-	20,463	40,803	-	40,803
Creditors over 1 year	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Stewardship building loan - see note below	180,367	-	180,367	236,265	-	236,265
Loans from members	10,000	-	10,000	-	-	-
	190,367	-	190,367	236,265	-	236,265

The Stewardship building loan is secured on Vineyard House. Interest is payable at a variable rate, which at the balance sheet date was 4%.

The loan is being repaid in monthly instalments over 15 years

The repayments are as follows:

	2023	2022
	£	£
Within one year	10,600	27,922
Between one and five years	53,974	111,689
After five years	126,393	124,576
	190,967	264,187

9	Staff costs	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
		£	£	£	£	£	£
	Gross Pay	200,527	18,238	218,765	242,887	9,976	252,863
	Employer's NI	11,623	-	11,623	12,548	-	12,548
	Employer's Pension Contribution	3,169	3,242	6,411	5,717	1,839	7,556
	Total	215,319	21,480	236,799	261,152	11,815	272,967

The average headcount in the year was 13 (2022: 16).

The total staff costs in the year include payments to Mr D. Flowers in his position as founding pastor of the Church as permitted by the governing document £36,123 (2022: £32,716) and employer pension contributions were made of £981 (2022: £981).

Payments were also made to Mrs A. Flowers (wife of a director) who is employed in a pastoral role part time of £9,943 (2022: £9,936) and employer pension contributions were made of £295 (2022: £296).

No staff received salaries at a rate of more than £60,000 per annum in either the current or prior year.

Remuneration payable to key management (excluding trustees and related parties, disclosed above) amounted to £50,131 in the year (2022: £56,531). Key management is considered to cover church leaders and senior management directly employed by the charity.

The total amount of donations funded by trustees and connected parties was £73,073 (2022: £67,327) of which £Nil was restricted (2022: £Nil).

David Flowers is also one of the directors at Flowers McEwan, through whom the pension scheme and key person insurance is arranged. The firm were appointed by the Board of Trustees as they were thought to represent good value for money.

No other transactions have taken place with related parties during the year.

Fees payable to Stewardship, other than for the independent examination and mortgage services, for payroll bureau services and access to a consultancy helpline, totalled £1,880 (2022: £2,880).

No other Trustees/Directors, nor anyone connected to them received any remuneration.

10 Contingent liabilities

There were no contingent liabilities as at 30th April 2023.

11 Capital commitments

There were no capital commitments as at 30th April 2023.

12 Events since year end

Grant payments totalling £33,320 were made to the new Harrogate CIO and Sheffield CIO after the year end date in respect of funds held on behalf of these organisations.

13 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

Restricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
Vineyard House	-	119,443	60,740	(58,703)	-
Vineyard House Food Pantry	-	7,482	2,698	2,464	7,248
Children In Need	9,938	10,500	14,498	-	5,940
Leeds Community Fund	10,626	-	7,417	-	3,209
	20,564	137,425	85,353	(56,239)	16,397

The transfers from the restricted fund represent loan repayments made from general funds.

Purpose of restricted funds:

Vineyard House: This is a building owned by the charity in Headingley, Leeds and used for charity offices and community groups through this week. Money given to this fund is specifically for the upkeep/use of the building.

Vineyard House Food Pantry: The Vineyard House Food Pantry operates out of Vineyard House and provides local access to low cost, good quality food.

Children In Need: This is a 3 year grant which is to be used specifically for the child contact centre.

Leeds Community Fund: This is a one-off grant to be used specifically for the child contact centre.

	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
General	129,904	346,091	395,652	8,644	88,987
Designated Building fund	307,428	-	-	47,595	355,023
	437,332	346,091	395,652	56,239	444,010

The assets and liabilities represented by the various funds are as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	-	-	-	-
Vineyard House Food Pantry	2,464	4,784	-	7,248
Children In Need	-	5,940	-	5,940
Leeds Community Fund	-	3,209	-	3,209
	2,464	13,933	-	16,397
Unrestricted Funds				
General	9,236	66,872	12,879	88,987
Designated Building fund	555,990	-	(200,967)	355,023
	565,226	66,872	(188,088)	444,010

The restricted funds represent amounts received for specific purposes and the movements in 2022 were as follows:

	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
Restricted Funds					
Vineyard House	-	26,504	53,339	26,835	-
Children In Need	-	10,000	62	-	9,938
Leeds Community Fund	-	10,635	9	-	10,626
	-	47,139	53,410	26,835	20,564
Unrestricted Funds					
General	145,026	448,355	439,473	(24,004)	129,904
Designated Building fund	310,260	-	-	(2,831)	307,428
	455,286	448,355	439,473	(26,835)	437,332

The transfers between the Designated and General Funds was to provide for the cost of centralized administration and support functions.

The assets and liabilities represented by the various funds in 2022 were as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	-	-	-	-
Children In Need	-	9,938	-	9,938
Leeds Community Fund	-	10,626	-	10,626
	-	20,564	-	20,564
Unrestricted Funds				
General	13,051	123,926	(7,073)	129,904
Designated Building fund	571,615	-	(264,187)	307,428
	584,666	123,926	(271,260)	437,332

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1071353

Accounts

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

Annual Report & Financial Statements for the year ended 30th April 2022

Registered Charity 1071353
Company number 3541920

Trustees/Directors

D Flowers (Founding Trustee)
M Byde (Chair)
J Grayson
T Steere
G Togobo
W Sims
J Hardy

Secretary

A Button

Contents

Page 3	Reference and Administrative Details
page 4	Structure, Governance and Management
page 7	Objectives and Activities
page 11	Financial Review
page 12	Review of the year & Future Objectives, Plans and Targets
page 18	Independent Examiner's Report
page 19	Statement of Financial Activities
page 20	Balance Sheet
page 21	Notes to the Statement of Financial Activities

Reference and administrative details

Legal Status	Company limited by guarantee not having share capital
Governing Instrument	Articles of Association
Secretary	Mrs Anne Button
Registered Office	The Wharfedale Vineyard Vineyard House 11 Bennett Road Leeds LS6 3HN
Registered Charity Number	Registered in England No. 1071353
Company Registration	Registered in England No. 3541920
Bankers	Barclays Corporate Bank P O Box 493 Sir Frank Whittle Rd Derby BX3 2BB
Independent Examiner	Lourens Du Plessis Stewardship 1 Lamb's Passage London EC1Y 8AB
Day to day management	Day to day management of the charity is delegated to a senior management team made up of the senior and assistant pastors and the Administration team.

Directors

The Directors who served during the year were as follows:

Mr D S Flowers appointed 15 January 1998

Mr A Holt appointed 3 December 2007 resigned 29 November 2021

Mr Jonathan Grayson appointed 12 February 2016

Mr Timothy Steere appointed 13 March 2017

Dr Michael Bye appointed 26 October 2018

Mrs Elizabeth Hawkhead appointed 26 October 2018 resigned 30 April 2022

Mr Ben Maybury appointed 12 October 2020 resigned 29 November 2021

Mrs Griselda Togobo appointed 12 October 2020

Mr William Sims appointed 12 October 2020

Mrs Judy Hardy appointed 1 May 2022

Report of the Directors

Structure, Governance and Management

Incorporation

The Company was incorporated on 7th April 1998 and commenced its operations immediately.

Company Directors / Board of Trustees

Trustees are recruited to the board based on the skills set that they possess and the portfolio requirements of the retiring trustees. The Chairperson aims to look at the 2-year period ahead when considering new trustees, retiring trustees and skills required in order to ensure stability of the board.

Prospective trustees are required to attend at least one trustees' meeting as an observer. Thereafter the existing trustees vote on the appointment and if the invitation is accepted the new trustee is appointed. There is a handover period as roles are passed from outgoing trustees to incoming trustees during which responsibility for that area of the role may be shared. Prospective trustees have a one-to-one session with the Chair who explains the role and expectations and an induction with the Company Secretary to examine the governing documents, annual accounts and recent financial management information.

Trustees are encouraged to read charity news updates and attend training opportunities and seminars such as are provided by Stewardship, Vineyard Churches UK&I and other bodies.

Organisational Structure

Day to day management of the charity is delegated to the Senior Pastor of Leeds Vineyard, the Company Secretary and the Staff team. Much of the work of the charity is supported or carried out by a group made up of paid staff and key volunteers.

The Wharfedale Vineyard operates with three working names to reflect its geographical activities. Until such time as they wish to become independent, both in governance and finance, each of these churches will operate under the aegis of Wharfedale Vineyard.

Leeds Vineyard	This church was started in 1998 (as the Wharfedale Vineyard). It was "planted" out of SW London Vineyard.
Harrogate Vineyard	This church was "planted" out of Leeds Vineyard in January 2012.
Sheffield Vineyard	This church was "planted" out of Leeds Vineyard in July 2012 and set up as an independent CIO in January 2022 under the charity number 1197569. We are concluding a period of transition with finances moving to the new structure from July 2022.

Relationships with other charities

Wharfedale Vineyard and its three trading entities are affiliated to **Vineyard Churches UK & Ireland (VCUK&I) Charity no: 1099748**. VCUK&I was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administering and providing pastoral support to senior pastors. The Wharfedale Vineyard uses the name 'Vineyard' under license from VCUK&I.

The Wharfedale Vineyard gives 5% of its income (i.e. 5% of the income allocated to Leeds, Harrogate and Sheffield) to support the work of VCUK&I. This is part of the license agreement with VCUK&I and is in harmony with the charity's objectives.

Leeds Community Development (known as The Vine)

The Founding Trustee and Secretary of Wharfedale Vineyard (David Flowers & Anne Button) and their spouses, are members of Leeds Community Development: a charity which was established by Wharfedale Vineyard to host and resource major community development projects in Leeds on behalf of the church. In practice Leeds Community Development comes under the umbrella of the Wharfedale Vineyard charity, although no significant activity is currently undertaken within Leeds Community Development.

Risk Management Policies

Financial Plan and Reserves Policy: The trustees run an annual budget agreed at least 3 months before the financial year end and once a year consider a 3-year plan. The target for maintaining cash reserves is 3 months' day to day unrestricted expenditure. This equates to £123,220; at the year end, the unrestricted cash balances totalled £144,490. Cashflow is monitored on a daily basis.

There is internal segregation of duties to provide additional checks of accuracy and propriety of income and expenditure.

Safeguarding: The Company has established a Safeguarding Policy under the auspices of thirty-one:eight. The policy covers Protection of Children and Vulnerable Adults. The policy is kept under regular review.

Risk Assessments: The Company prepares Risk Assessments for all major activities and events and keeps a risk register to record risk events.

Statement of Directors' responsibilities

The Directors are responsible for the Church finances and for preparing Financial Statements which give a true and fair view of the state of affairs of the Church and of the results of the Church for that period. In preparing those Financial Statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Church will continue.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Hallmarks

'A well-run charity achieves high standards and attracts public confidence and support. The charity is able to show how its activities are able to support its charitable aims.'
Charity Commission CC60.

The Company demonstrated this hallmark by:

- The appointment of expert trustees who met regularly to manage risk, finances and legal matters;
- Minimising the amount of cash being handled;
- Ensuring that the control and management of financial matters is in the hands of different people and there is an annual review by an external and independent body;
- The Senior Pastors are not cheque/internet banking signatories;
- The appointment of Overseers from the national movement (Vineyard Churches UK&I), John and Debby Wright who are the National Directors of Vineyard Churches UK & Ireland and Senior Pastors of the Trent Vineyard in Nottingham;
- Keeping activities under constant review to ensure that they meet the aims and objectives of the Company.

Objectives and activities

Principal Objects & Activity

The principal objectives and activities of the charity are as set out in the memorandum and articles of association:

- the furtherance of the Gospel of the Lord Jesus Christ
- to build up the faith of the Christian believers
- to share in the training of Christian workers
- to promote Christian education
- to advance the Christian religion
- to relieve the poor and needy and the sick and elderly

Ongoing impact of Covid-19

Between 1 May 2020 and 30 April 2021 places of worship were operating under significant restrictions which meant that the charities activities were heavily modified with all churches carrying out the bulk of their activity online rather than face to face. From 1 May 2021 although restrictions were easing, the impact from Covid had not gone away.

Many within the churches were initially reluctant to return to in-person gatherings and hence reluctant to re-join the teams required for meeting in person. This picture has been slowly returning to 'normal' although some elements introduced during the Covid period, such as livestreaming of some events, are likely to continue for the long term.

As a charity we have continued to witness staff, volunteers and those who would consider themselves part of the church community struggling with their mental health. We have seen an increase of safeguarding concerns as we have started to meet together more – in line with the national picture.

In May 2020 the trustees were anticipating that the charity could see a drop in reserves as people lost jobs and disconnected from the church community. In May 2021 we started to see some key donors move on as they have reassessed priorities, moved away, and whilst others have joined, giving to the church is slightly below where it has been previously. The pandemic has significantly impacted on the charities ability to raise funds and start work on Vineyard House – a building in Headingley, Leeds. Some potential funding streams have been closed to applications and any building work will now cost significantly more than estimated previously due to materials being harder to obtain and due to inflationary pressures generally. This is expected to have an impact on the charity's reserves in the next few years, although the trustees are committed to monitoring this and taking action as necessary.

Each of the 3 churches expresses the charitable objectives of the Charity in slightly different ways – here are their vision statements.

	
Love God, Love People, Love in Action We believe God has called us to establish a growing, regional, biblically-based community of faith in Leeds. We will worship God, pray, communicate His love and mercy to all people and commit to living out our faith in Jesus in a creative and contemporary way, and in the power of the Holy Spirit. We believe that there is good news for this generation in the Kingdom of God and we long to share that news – particularly in Leeds and the North. We aim to make, train and equip followers of Jesus to be effective in the extending of God's Kingdom, to develop leaders, to plant new churches, to contribute to the blessing of the whole church and to minister to the poor in practical ways.	God has called us to establish a vibrant, creative, biblically-based and growing church in Harrogate. A church where all are invited to discover Jesus and what it means to follow Him. An outward-looking community which will, in a creative and contemporary way, in the power of the Holy Spirit, worship God and communicate the good news of Jesus with compassion and generosity. We aim to make and equip disciples, raise up leaders, plant new churches and be a blessing to the wider church. Our desire is to see lives changed through the power and presence of God; to see broken lives restored; to see those without hope given a reason for joy; to pray for and be actively involved in God's justice for the poor. We believe God has something powerfully life-changing and relevant to say to all people. Our desire is to grow a church where people are welcome at any part of their journey; whether they are seekers, followers or just hanging out.
	
Sheffield As a family at Sheffield Vineyard our vision is to establish and grow a vibrant, biblically based, regional Vineyard Church rooted in Sheffield that will: LOVE God and worship him in creative and relevant ways, LEARN to live as God intended, and LIVE life with compassion and generosity. We use the words LOVE LEARN LIVE a lot because they are central to everything we do as a church.	

Strategy for discipleship

The Church seeks to provide an environment in which the members of the three communities of faith are disciplined in the Christian faith and achieves impact mainly through the “small group” structure, Sunday meetings, outreach into our local communities and through the support of pastoral staff.

Pastoral Care

The pastoral staff are available when needed and all have experience and training in prayer, listening and coaching as well as practical service. However, pastoral care is provided primarily through house groups. These are small groups of 5-20 people meeting weekly in members’ homes and led by accredited volunteers. There is a robust system for identifying, training, equipping and supporting house group leaders.

Strategy for sharing the Christian faith

The Church seeks to share the Christian faith and achieves impact through the open and welcoming nature of its meetings, through the personal lives and testimonies of its regular attendees, house groups and Alpha courses. It also achieves impact through extensive service in the local community – known as Reach Out.

Worship Services

During this financial year the three churches held weekly meetings both online via Youtube and Facebook and in person at local venues. These worship services are designed to be welcoming and friendly for all ages and open to all.

Strategy for the alleviation of poverty

The Church invests significantly both financially and through paid and volunteer time in running a highly successful Child Contact Centre in Leeds, strong links with a Women’s Refuge in Harrogate and being a distribution centre for the S6 foodbank in Sheffield. It has a good reputation in each of these cities.

The Church aims to regularly send volunteers on missions abroad, to places where there are opportunities to support church planting or relief agencies working with the poor or vulnerable (however, in this financial year trips have not been possible due to travel restrictions imposed by the pandemic; the churches have nonetheless continued to support the same projects and people remotely).

The Church also seeks to alleviate poverty and suffering through the day to day lives of its regular attendees. Some of the activities which emanate from their volunteer service are:

1. giving food, drink and friendship to those in need;
2. gardening, house decorating;
3. giving out bottles of water and chocolates at community events;
4. developing support for other organisations in Leeds/Harrogate/Sheffield;

5. encouraging good neighbourly relationships and involvement by its members;
6. housing asylum seekers on an emergency basis;
7. supporting and encouraging those fostering or considering fostering children;
8. working with Street Pastors and Teen Challenge (ministry to sex workers);
9. offering prayer for healing.

The company also makes regular financial donations to suitable charities.

Volunteers

The trustees are grateful to the volunteers who have given their time during the year and without whose contribution the charity would not be able to function as effectively or fully as it does. We conservatively estimated an average of 162 adults¹ who volunteer an average of 2.5 hours per week. This therefore gives a total for the year of 21,060 volunteer hours which, at the national living wage of £9.50 per hour (up to April 2022) equates to a value of at least £200,070. It is likely that this estimate understates the true contribution by volunteers. This is lower than in previous years due to changes in activities associated with Covid, however, we are seeing an increase in volunteering again in 2022.

¹ 80 in Leeds, 20 in Harrogate, 50 in Sheffield, 12 at the Child Contact Centre

Financial Review

Comment on results for year

The year has seen a modest decrease in regular giving to the church and a resulting decrease in gift aid recovery. This reflects post-pandemic changes in line with the experiences of other businesses and organisations in the voluntary sector.

The level of restricted giving has been lower than in previous years as there was no specific fundraising campaign (e.g. for Vineyard House STEPS) during this financial year.

The charity remains in a healthy financial position. In addition to the restricted fund the charity also holds an unrestricted legacy gift which has not yet been fully used. The trustees remain aware of the future costs of the Vineyard House project, and are working with the project team and consulting experts to ensure that the costs are understood and agreed before further commitments are made.

Financial position at end of year

The financial position, as at 30 April 2022, shows unrestricted cash reserves of £144,490.

Source and application of funds

Wharfedale Vineyard is not just a group of individuals but a family of believers who are convinced of the intrinsic value of the church and its work in the local communities and who support this through sacrificial giving.

The Charity receives funds almost entirely by way of freewill giving by the regular attendees. Most of the giving is received by monthly standing order and, where appropriate, tax is reclaimed through Gift Aid.

The funds are used to fulfil the charitable objectives and are applied mainly in the following areas (see strategies above and Notes to the accounts 2 and 3): -

1. Teaching and worship
2. Pastoral work
3. Discipleship
4. Reach Out activities
5. Church planting
6. Giving to other charities

Investment policy and borrowing

The Wharfedale Vineyard holds its reserves in bank balances. It is not the policy of the trustees to hold more funds than are required to meet the Reserves Policy, except when there is a particular spending objective in mind in the near future.

REVIEW OF THE 2021-2022 PERIOD and FUTURE OBJECTIVES, PLANS & TARGETS FOR 2022-2023.

This section is broken down into four elements: Wharfedale Vineyard, Leeds Vineyard, Harrogate Vineyard and Sheffield Vineyard.

WHARFEDALE VINEYARD	
2021 – 2022 review	In 2020-21 Sheffield Vineyard successfully setup as a CIO and the Wharfedale Vineyard Board of Trustees have worked closely with the new CIO trustees to ensure continuity of support for Sheffield Vineyard as they take this step of independence.
2022 - 2023 plans & targets	In 2022-23 it is anticipated that Harrogate Vineyard will setup their own governance structure and CIO. The board will work closely with any new trustees to ensure a smooth process, and healthy new charitable organisations to begin. The Chair and Company Secretary will continue to work closely to ensure that new trustees are identified and invited to join the board to maintain a breadth of experience as the charity goes through a period of change with the departure of Sheffield Vineyard and Harrogate Vineyard.

LEEDS VINEYARD

Our Mission for 2021-22 was to:

1. Disciple people through a post-traumatic season of both lament and joy, mourning and hope;
2. Continue to preach the gospel of Jesus Christ and evangelise within our communities and neighbourhoods, particularly across Leeds;
3. Negotiate a healthy transition from digital-only church to a hybrid model involving a combination of in-person meetings, online broadcasts and online meetings – over many months and subject to restrictions being lifted and not re-imposed;
4. Establish a robust infrastructure which enables people to get involved in a variety of justice issues;
5. Re-launch the Vineyard House renovation project;
6. Re-build reserves to £12,000.

These were partially achieved through the following:

1. Continually paying attention to our small group structure and proactively investing in their health and development.
2. David Flowers weekly blog as a tool of discipleship and encouragement.
3. The Child Contact Centre continues to flourish and the newly launched Lantern likewise.
4. A disciplined attention to and control of spending in order to reduce the impact of lower regular income which has meant that we have been unable to build our reserves except through one off gifts.
5. Establishing and developing a regular Sunday service – online and in-person when permitted.
6. Investing in technology to enable live-streaming so that we could transfer the broadcast of weekly worship online from homes to Headingley Methodist Church.
7. Re-branded weekly worship as Sunday Gathering in order to establish new routines and expectations.
8. To continue to support missionaries abroad: We continued as before with prayer and financial support for our missionaries.
9. A season of teaching and opportunities for processing loss and lament.
10. To continue to establish Task Forces and Passion Groups for several justice issues so that people are able to put faith into action (Green Team, Modern Slavery, Disability, Rich-Poor, Adoption/Fostering etc) and engage with discrimination issues such as racism, sexism and disability.
11. Seek funding for repair of Vineyard House and re-launch of the renovation project – this has not been successful so far but we have been increasing our use of the building.
12. Seek funding for launch of counselling services and other community projects with good success for the Child Contact Centre in particular.
13. To become great neighbours in the Headingley business and residential community.

We have had some success in achieving these goals and the overall mission for the year – as measured by attendance at meetings online and in-person, continued financial giving – though reduced a little and reading of David Flowers' weekly blog (67% average open rate).

Life events

During the course of the year we have provided or participated in: 0 funeral, 3 baptisms (not permitted under lockdown), 4 dedications, 0 weddings.

2021 – 2022 review

Leeds Vineyard is now well established in Headingley. As restrictions are lifted the three prime aspects of its ministry will continue to be re-established this year:

- A public and corporate act of worship for all ages every Sunday morning - livestreamed and in-person at Headingley Methodist Church, and re-named "Sunday Gathering";
- The renovation of Vineyard House and development of ministry into the local community;
- The provision of discipleship care through an extensive range of small groups meeting regularly during the week.

During 2021 the teaching theme was "Heart to Heart" (an exploration of Justice).

During 2022 the teaching them is "Life" (an exploration of the gift of life and the giver of life, the promise of abundant life).

We continue to subscribe to the Vineyard Churches UK & Ireland Vision of:
"Extending the Kingdom together, everywhere and in every way."

Our Mission for 2022-2023 is to:

1. Provide a safe, caring and discipling environment for those who call Leeds Vineyard their church whether online or in-person as we emerge from the Coronavirus pandemic and negotiate the cost of living crisis;
2. Share the gospel of Jesus Christ more and more effectively;
3. Increase our various ministries which serve the community;
4. Release new leadership for church-planting and extending the geographical reach of the church;
5. Make faster progress on the Vineyard House restoration project than has been possible to date;
6. Balance the budget.

Our main goals are:

1. Release David & Alison Flowers to have a three-month sabbatical;
2. To increase the evangelistic effectiveness of the people of the church as measured by bringing people into faith in Jesus Christ leading to baptism;
3. To run regular Alpha courses;
4. To continue to engage with discrimination issues such as racism, sexism and disability and seek to diversify the leadership and influencers within the church;
5. To become great neighbours in the Headingley business and residential community;
6. To establish Lantern as a regular outreach to vulnerable people and those living on the street;
7. To continue to support the Child Contact Centre and celebrate its 10th anniversary;
8. Seek funding for repair of Vineyard House and re-launch of the restoration project;
9. Seek funding for launch of counselling services and other community projects;
10. To keep income higher than spending;
11. To support the Morley group and see it flourish more and more independently;
12. To continue to support missionaries abroad.

HARROGATE VINEYARD

2020 – 2021 review	Our goals for 2021/22 were attained as follows: 1. We restarted in-person services, initially fortnightly at Cedar Court Hotel from September before starting weekly services at St Aidan's in January 2. All weekly services have been available online, either streaming online services live, or posting in-person services afterwards 3. We resumed in-person/online small groups (4 evening & one daytime), with regular leadership training 4. We ran 3 'Bereavement Journey' courses throughout the year – the first was for training leaders from churches across Harrogate, the other two were in-house. 5. We coordinated a cross-church joint online 'Thy Kingdom Come' service, providing video reflections & worship 6. We increased the Sunday preaching team, ensuring a more diverse mix of speakers/teaching styles to engage the congregation – with increased theology training/resources provided. 7. We set up an online midweek group for our young people – creating space for social connection, friendship & support 8. We continued to provide support the Women's Refuge & funded a major refurbishment project at the Refuge, plus support for the Foodbank, and Greater Europe Mission initiatives. 9. We implemented an Evangelism Affinity Group – making connection through street surveys, sharing good news, and seeing people join us at the 'Curry & Conversations' evening to explore faith further 10. We joined the annual 'It's Your Move' primary to secondary school transition initiative & supported the 'Light Shines' community engagement Christmas project
2021 – 2022 plans & targets	Our main objectives for 2022/23 are: 1. To expand & resource the Sunday Vineyard Kids team to ensure we complement the adult teaching themes & support the kids' additional needs requirements 2. Reset our Spiritual Rhythm for Sunday services – include monthly community connection opportunities and an evening service 3. Reduce Maggie's paid time to 1 day pw to facilitate taking on an admin assistant 4. Look to create new pastoral assistant roles internally from existing leaders 5. Expanding our Refuge support to include visits to the refuge and a partnership with Bettys By Post team 6. Increasing youth engagement with worship & AV – training & serving opportunities. 7. Setting up a Warm Welcome space in partnership with Woodlands Methodist Church & Kairos Church 8. Starting a Vineyard Leadership Essentials small group, to focus on training our leaders 9. Setting up a monthly cross-church youth service – initially in partnership with St John's Bilton & Kairos church, but then opening it up to other churches across the town 10. We will be hosting New Wine Leader's meetings for leaders across the district, and a New Wine Celebration evening 11. We will resume our in-person Reach Out activities including the Stray Fireworks donut giveaway, and Easter/Christmas giveaways

SHEFFIELD VINEYARD

2021 – 2022 review

A DESCRIPTION OF WHO WE ARE AND WHAT WE WANT TO DO

We want our city to be full of people who are full of life. We are a growing group of people who love worshipping God in creative and relevant ways, and we want to actively impact the people of Sheffield with bucket loads of compassion and generosity.

OUR VISION STATEMENT

God has called us to establish a vibrant, biblically-based, regional Vineyard church rooted in Sheffield, which will, in the power of the Holy Spirit, worship God and communicate the gospel of Jesus in creative and relevant ways. We will make, train and equip disciples to be effective in extending God's kingdom and to show generosity and kindness towards the least, the lonely and the lost.

OUR VIRTUES

- All-encompassing worshippers. Our highest priority is to worship God because we believe that above all else, God is to be glorified. In song, and in every area of our lives, we give praise and honour to God.
- Wholehearted disciples. To be a disciple of Jesus is to journey towards becoming more like Him. We want discipleship to captivate every part of us, all the time, wherever we are.
- Authentic family. Jesus invites, gathers, accepts, embraces and welcomes everyone. We are rising to the challenge of being known as a church family by the way we love, serve, help and respect one another.
- Kingdom carriers. We carry the authority of the King and move in the power the Holy Spirit with faith and expectancy (and without being weird) to bring healing and faith in Him.
- Extravagantly generous & kind. God loves the least, the lonely and the lost. We want to actively impact the people of Sheffield, and beyond, with bucket loads of generosity and kindness.

A REVIEW OF LAST YEAR

The number of people on our active records is 115 adults and 23 children (June 2022).

- We have resumed in person Sunday services after Covid restrictions and continue to place recordings of our talks online for the benefit of the vulnerable and those unable to attend.
- Three people were baptised.
- Throughout the year we held Lifegroups (approximately 6 small groups of people that meet during the week). These are now predominantly in person groups, although typically one group is online.
- We have expanded our children groups from around 4 to 14 on a typical Sunday morning.
- Our foodbank has expanded, and we now operate out of Shirecliffe Community Centre. We purchased a container freight storage unit. We distribute around 20 large food parcels each week serving around 40 people with a week's worth of food. This equates to 14,600 meals per year.
- We also started a 'Meals' project in partnership with the NHS Healthcare Services based in Shirecliffe; we provide cooked meals for vulnerable parents of new-born babies.
- We reformed our legal and financial structure and registered as a CIO (Sheffield Vineyard. Charity reg. 1197569). We continue to be affiliated with VCUK&I.

2022 – 2023 plans & targets	OUR PLAN FOR THE YEAR AHEAD Generally, our plan for the year ahead will be guided by our constant vision and virtues (see above). Specifically, our aims for the coming year include: • We aim to continue to grow our children’s ministry. • We aim to continue to grow our foodbank and are considering other ways to further assist the vulnerable, especially in light of the recent escalation in the cost of living. • We aim to continue to grow our Meals ministry. • We hope to purchase or rent a property. • We plan for Alex and Karen Griffin to take a sabbatical for 12 weeks starting in July 2022. • We will prepare to plant additional SV church communities in Sheffield. • We will celebrate our 10th birthday in October 2022.
-----------------------------	---

Approval

This report was approved by the Directors on 15 January 2023 and signed on their behalf by:

Michael Bye

15 January 2023

Mr Michael Bye
Trustee/Director

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

**The Wharfedale Vineyard Christian Fellowship
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022 on pages 19 to 25 following, which have been prepared on the basis of the accounting policies set out on page 21.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company’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, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 18 January 2023

The Wharfedale Vineyard Christian Fellowship
Statement of Financial Activities including the Income & Expenditure Account for the year ending 30 April 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:							
Income from donations and legacies	1	444,213	20,144	464,357	413,075	23,485	436,560
Investment Income	1	-	-	-	39	-	39
Income from charitable activities	1	4,142	26,995	31,137	7,371	4,945	12,316
Total income		448,355	47,139	495,494	420,485	28,430	448,915
Expenditure on:							
Direct costs of charitable activities	2	219,315	13,858	233,173	168,715	14,676	183,391
Support costs	4	220,158	39,552	259,710	196,231	37,816	234,047
Total expenditure		439,473	53,410	492,883	364,946	52,492	417,438
Net income/(expenditure)		8,882	(6,271)	2,611	55,539	(24,062)	31,477
Transfers between funds		(26,835)	26,835	-	(24,062)	24,062	-
Net Movement in funds		(17,953)	20,564	2,611	31,477	-	31,477
Reconciliation of Funds							
Total Funds brought forward		455,285	-	455,285	423,808	-	423,808
Total Funds carried forward	13	437,332	20,564	457,896	455,285	-	455,285

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

The statement of financial activity also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities.

The Notes on pages 21 to 25 form part of these Financial Statements.

**The Wharfedale Vineyard Christian Fellowship
Balance Sheet as at 30 April 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fixed assets:							
Tangible Assets	5	584,666	-	584,666	587,240	-	587,240
Total Fixed Assets		584,666	-	584,666	587,240	-	587,240
Current assets:							
Debtors	6	5,808	-	5,808	5,520	-	5,520
Cash at bank and in hand	7	144,490	-	144,490	152,139	-	152,139
Total Current Assets		150,298	-	150,298	157,659	-	157,659
Current Liabilities:							
Creditors falling due within one year	8	40,803	-	40,803	40,556	-	40,556
Net Current assets		109,495	-	109,495	117,103	-	117,103
Non-Current Liabilities:							
Creditors falling due in more than one year	8	236,265	-	236,265	249,058	-	249,058
Total assets less liabilities		457,896	-	457,896	455,285	-	455,285
Funds							
Accumulated Funds brought forward		455,285	-	455,285	423,808	-	423,808
Movement in Year		(17,953)	20,564	2,611	31,477	-	31,477
Total funds carried forward	13	437,332	20,564	457,896	455,285	-	455,285

For the year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Financial Statements were approved by the Board of Trustees on 15 January 2023

And signed on its behalf:

Michael Bye

Michael Bye
Trustee

Jonathan Grayson

Jonathan Grayson
Trustee

The Notes on pages 21 to 25 form part of these Financial Statements.

The Wharfedale Vineyard Christian Fellowship

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th April 2022

ACCOUNTING POLICIES

Statutory information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom.
The company's registered number and registered office address can be found on the Company Information page.

a) ACCOUNTING CONVENTIONS AND STANDARDS

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") (effective 1 January 2019), with the Companies Act 2006 and the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102. The financial statements are prepared in sterling, which is the financial currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. The principles adopted in the preparation of the financial statements are set out below.

Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) INCOME

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid. This is recognised when the relation donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor. Other income comprises rental income and grants received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

c) EXPENDITURE

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expressed a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

d) FUNDS

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

e) DEPRECIATION

Tangible fixed assets are depreciated at annual rates to write the cost of the assets over their estimated useful lives. The rates of depreciation are:

Building	- 2.5% per annum straight line method over remaining useful life
Computer Equipment	- 33.33% per annum straight line method
Equipment, PA System	- 25% per annum straight line method

The threshold for capitalisation is set at £10,000.

f) PENSION COSTS

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

g) FINANCIAL INSTRUMENTS

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude

h) TAXATION

The company is a registered charity and is potentially exempt from taxation under the Income & Corporation Taxes Acts.

h) EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

1. Total Income	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Income from donations and legacies						
Tithes and Planned Giving	381,315	18,689	400,004	341,965	19,375	361,340
Tax Recovery via Gift Aid	62,898	1,455	64,353	71,110	4,110	75,220
	<u>444,213</u>	<u>20,144</u>	<u>464,357</u>	<u>413,075</u>	<u>23,485</u>	<u>436,560</u>
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>39</u>	<u>-</u>	<u>39</u>
Income from charitable activities						
Other Income from activities	4,142	26,995	31,137	3,822	4,945	8,767
VCUK&I Northern Area Income	-	-	-	3,549	-	3,549
	<u>4,142</u>	<u>26,995</u>	<u>31,137</u>	<u>7,371</u>	<u>4,945</u>	<u>12,316</u>
Total income from charitable activities	<u>448,355</u>	<u>47,139</u>	<u>495,494</u>	<u>420,485</u>	<u>28,430</u>	<u>448,915</u>
2 Expenditure on charitable activities	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Direct costs						
Fundraising Expenses	46	633	679	-	1,698	1,698
Teaching and Worship	48,046	-	48,046	27,974	-	27,974
Pastoral Activity	118,097	13,225	131,322	99,144	12,978	112,122
Conferences and Events	5,663	-	5,663	3,096	-	3,096
Youth & Children Activities	3,416	-	3,416	2,319	-	2,319
Reach Out Programme	Note 3 25,163	-	25,163	10,509	-	10,509
Gifts to support mission activity	Note 3 18,884	-	18,884	25,673	-	25,673
Total direct costs	<u>219,315</u>	<u>13,858</u>	<u>233,173</u>	<u>168,715</u>	<u>14,676</u>	<u>183,391</u>
Support Costs	Note 4 220,158	39,552	259,710	196,231	37,816	234,047
Total charitable expenditure	<u>439,473</u>	<u>53,410</u>	<u>492,883</u>	<u>364,946</u>	<u>52,492</u>	<u>417,438</u>
3 Gifts to support mission activity	Institutions £	Individuals £	Total 2022 £	Institutions £	Individuals £	Total 2021 £
Mission Support - Overseas	-	-	-	-	4,020	4,020
Vineyard UK	18,443	-	18,443	18,653	-	18,653
Other giving	441	-	441	3,000	-	3,000
	<u>18,884</u>	<u>-</u>	<u>18,884</u>	<u>21,653</u>	<u>4,020</u>	<u>25,673</u>

Wharfedale Vineyard provides regular funding to Vineyard Churches UK and Ireland ("VCUK&I"), calculated as 5% of all gifted unrestricted income. This arrangement constitutes a constructive obligation such that any funds assessed as owed to VCUK&I will be accounted for as a liability on a monthly basis.

The grants to institutions, included in the Reach Out Programme and Gifts to Support Mission Activity amounting to more than £1,000 in the year were:

	2022 £	2021 £
Stewardship (for Mungarro)	1,800	1,698
Education at Home	-	3,000
Containers Direct	4,416	-
S6 Foodbank	1,400	-
Ukraine giving	6,464	-
	<u>14,080</u>	<u>4,698</u>

4 Analysis of Support Costs	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Salaries	133,561	11,815	145,376	135,976	10,348	146,324
Accommodation	7,842	8,015	15,857	7,662	2,703	10,365
Depreciation	1,186	15,625	16,811	-	15,625	15,625
Mortgage Interest Payments	10,746	-	10,746	11,402	-	11,402
Insurance, Telephone & Internet Costs	11,060	3,323	14,383	13,904	58	13,962
Other Expenditure	52,883	774	53,657	25,287	9,082	34,369
Accounts Examination	2,880	-	2,880	2,000	-	2,000
	<u>220,158</u>	<u>39,552</u>	<u>259,710</u>	<u>196,231</u>	<u>37,816</u>	<u>234,047</u>

5 Fixed asset investments

	Computer Equipment £	PA Equipment & Musical Instruments £	Land and Building £	Total Assets £
COST OR VALUATION				
At 1st May 2021	1,679	9,533	625,000	636,212
Acquisitions	-	14,237	-	14,237
At 30th April 2022	1,679	23,770	625,000	650,449
DEPRECIATION				
At 1st May 2021	1,679	9,533	37,760	48,972
Charge for the year	-	1,186	15,625	16,811
At 30th April 2022	1,679	10,719	53,385	65,783
NET BOOK VALUE				
At 30th April 2022	-	13,051	571,615	584,666
At 30th April 2021	-	-	587,240	587,240

6 Analysis of Current Assets

Debtors under 1 year	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Prepayments	1,861	-	1,861	-	-	-
Gift Aid Reclaim	3,947	-	3,947	5,520	-	5,520
	5,808	-	5,808	5,520	-	5,520

7 Analysis of cash and deposits

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Current accounts	144,490	-	144,490	118,287	-	118,287
Deposit accounts	-	-	-	33,852	-	33,852
	144,490	-	144,490	152,139	-	152,139

8 Analysis of current liabilities and long term creditors

Creditors under 1 year	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Barclays Credit Card	1,624	-	1,624	460	-	460
Creditors	4,537	-	4,537	6,534	-	6,534
Accruals	6,720	-	6,720	5,640	-	5,640
Stewardship Mortgage - see note below	27,922	-	27,922	27,922	-	27,922
	40,803	-	40,803	40,556	-	40,556
Creditors over 1 year	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Stewardship Mortgage - see note below	236,265	-	236,265	249,058	-	249,058
	236,265	-	236,265	249,058	-	249,058

The Stewardship mortgage is secured on Vineyard House. Interest is payable at a variable rate, which at the balance sheet date was 4%.
The loan is being repaid in monthly instalments over 15 years
The repayments are as follows:

	2022 £	2021 £
Within one year	27,922	27,922
Between one and five years	111,689	111,689
After five years	124,576	137,368
	264,187	276,979

9 Staff Costs	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Gross Pay	242,887	9,976	252,863	225,773	10,348	236,121
Employer's NI	12,548	-	12,548	8,906	-	8,906
Employer's Pension Contribution	5,717	1,839	7,556	6,764	-	6,764
Total	261,152	11,815	272,967	241,443	10,348	251,791

The average headcount in the year was 16 (2021: 18).

The total staff costs in the year include payments to Mr D. Flowers in his position as founding pastor of the Church as permitted by the governing document £32,716 (2021: £31,661) and employer pension contributions were made of £981 (2021: £950).

Payments were also made to Mrs A. Flowers (wife of a director) who was employed in a pastoral role part time of £9,936 (2021: £9,744) and employer pension contributions were made of £296 (2021: £292).

No staff received salaries at a rate of more than £60,000 per annum in either the current or prior year.

Remuneration payable to key management (excluding trustees) amounted to £56,531 in the year (2021: £60,839). Key management is considered to cover church leaders and senior management directly employed by the charity.

The total amount of donations funded by trustees and connected parties was £67,327 (2021: £69,203) of which £Nil was restricted (2021: £Nil).

David Flowers is also one of the directors at Flowers McEwan, through whom the pension scheme and key person insurance is arranged. The firm were appointed by the Board of Trustees as they were thought to represent good value for money.

No other transactions have taken place with related parties during the year.

Fees payable to Stewardship, other than for the independent examination and mortgage services, for payroll bureau services and access to a consultancy helpline, totalled £2,880 (2021: £2,000).

No other Trustees/Directors, nor anyone connected to them received any remuneration.

10 Contingent Liabilities

There were no contingent liabilities as at 30th April 2022.

11 Capital Commitments

There were no capital commitments as at 30th April 2022.

12 Events Since Year End

There are no disclosable post balance sheet events.

13 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

Restricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
Vineyard House	-	26,504	53,339	26,835	-
Children in Need	-	10,000	62	-	9,938
Leeds Community Fund	-	10,635	9	-	10,626
	-	47,139	53,410	26,835	20,564

Purpose of restricted funds:

Vineyard House: This is a building owned by the charity in Headingley, Leeds and used for charity offices and community groups through this week. Money given to this fund is specifically for the upkeep/use of the building.

Children in Need: This is a 3 year grant which is to be used specifically for the child contact centre.

Leeds Community Foundation: This is a one-off grant to be used specifically for the child contact centre.

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
General	145,026	448,355	439,473	(24,004)	129,904
Designated Building fund	310,260	-	-	(2,831)	307,428
	455,285	448,355	439,473	(26,835)	437,332

The assets and liabilities represented by the various funds are as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	-	-	-	-
Children in Need	-	-	9,938	9,938
Leeds Community Fund	-	-	10,626	10,626
	<u>-</u>	<u>-</u>	<u>20,564</u>	<u>20,564</u>
Unrestricted Funds				
General	13,051	144,490	(27,637)	129,904
Designated Building fund	571,615	-	(264,187)	307,428
	<u>584,666</u>	<u>144,490</u>	<u>(291,824)</u>	<u>437,332</u>

The restricted funds represent amounts received for specific purposes and the movements in 2021 were as follows:

	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
Restricted Funds					
Vineyard House	-	28,430	52,492	24,062	-
	<u>-</u>	<u>28,430</u>	<u>52,492</u>	<u>24,062</u>	<u>-</u>
Unrestricted Funds					
	Balance	Income	Expenditure	Year	Balance
	£	£	£	£	£
General	114,443	420,485	364,946	(24,957)	145,026
Designated Building fund	309,365	-	-	895	310,260
	<u>423,808</u>	<u>420,485</u>	<u>364,946</u>	<u>(24,062)</u>	<u>455,285</u>

The transfers between the Designated and General Funds was to provide for the cost of centralized administration and support functions.

The assets and liabilities represented by the various funds in 2021 were as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds				
General		152,139	(7,114)	145,025
Designated Building fund	587,240	-	(276,980)	310,260
	<u>601,477</u>	<u>152,139</u>	<u>(298,331)</u>	<u>455,285</u>

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1071353

Accounts

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

Annual Report & Financial Statements for the year ended 30th April 2021

Registered Charity 1071353
Company number 3541920

Trustees/Directors

D Flowers (Founding Trustee)
M Bye (Chair)
A Holt
S Nixon
J Grayson
T Steere
M Bye
D Bratley
E Hawkhead
B Maybury
G Togobo
W Sims

Secretary

A Button

Contents

Page 3 Reference and Administrative Details
page 4 Structure, Governance and Management
page 7 Objectives and Activities
page 11 Financial Review
page 12 Review of the year & Future Objectives, Plans and Targets
page 19 Independent Examiner's Report
page 20 Statement of Financial Activities
page 21 Balance Sheet
page 22 Notes to the Statement of Financial Activities

Reference and administrative details

Legal Status	Company limited by guarantee not having share capital
Governing Instrument	Articles of Association
Secretary	Mrs Anne Button
Registered Office	The Wharfedale Vineyard Vineyard House 11 Bennett Road Leeds LS6 3HN
Registered Charity Number	Registered in England No. 1071353
Company Registration	Registered in England No. 3541920
Bankers	Barclays Corporate Bank P O Box 493 Sir Frank Whittle Rd Derby BX3 2BB
Independent Examiner	Lourens Du Plessis Stewardship 1 Lamb's Passage London EC1Y 8AB
Day to day management	Day to day management of the charity is delegated to a senior management team made up of the senior and assistant pastors and the Administration team.

Directors

The Directors who served during the year were as follows:

Mr D S Flowers appointed 15 January 1998

Mr A Holt appointed 3 December 2007, resigned 29 November 2021

Mr Stephen Nixon appointed 3 December 2012, resigned 12 October 2020

Mr Jonathan Grayson appointed 12 February 2016

Mr Timothy Steere appointed 13 March 2017

Mr Michael Byde appointed 26 October 2018

Mr David Bratley appointed 26 October 2018, resigned 12 October 2020

Mrs Elizabeth Hawkhead appointed 26 October 2018

Mr Ben Maybury appointed 12 October 2020, resigned 29 November 2021

Mrs Griselda Togobo appointed 12 October 2020

Mr William Sims appointed 12 October 2020

Report of the Directors

Structure, Governance and Management

Incorporation

The Company was incorporated on 7th April 1998 and commenced its operations immediately.

Company Directors / Board of Trustees

Trustees are recruited to the board based on the skills set that they possess and the portfolio requirements of the retiring trustees. The Chairperson aims to look at the 2-year period ahead when considering new trustees, retiring trustees and skills required in order to ensure stability of the board.

Prospective trustees are required to attend one trustees' meeting as an observer. Thereafter the existing trustees vote on the appointment and if the invitation is accepted the new trustee is appointed. There is a handover period as roles are passed from outgoing trustees to incoming trustees during which responsibility for that area of the role may be shared. Prospective trustees have a one-to-one session with the Chair who explains the role and expectations and an induction with the Company Secretary to examine the governing documents, annual accounts and recent financial management information.

Trustees are encouraged to read charity news updates and attend training opportunities and seminars such as are provided by Stewardship, Vineyard Churches UK&I and local accountants.

Organisational Structure

Day to day management of the charity is delegated to the Senior Pastor of Leeds Vineyard, the Company Secretary and the Staff team. Much of the work of the charity is supported or carried out by a group made up of paid staff and key volunteers.

The Wharfedale Vineyard operates with four working names to reflect its geographical activities. Until such time as they wish to become independent, both in governance and finance, each of these churches will operate under the aegis of Wharfedale Vineyard.

Leeds Vineyard	This church was started in 1998 (as the Wharfedale Vineyard). It was "planted" out of SW London Vineyard.
Harrogate Vineyard	This church was "planted" out of Leeds Vineyard in January 2012.
Sheffield Vineyard	This church was "planted" out of Leeds Vineyard in July 2012.
Bradford Vineyard	This church was "planted" out of Leeds Vineyard in January 2018 and closed at the end of May 2020.

Relationships with other charities

Wharfedale Vineyard and its four trading entities are affiliated to **Vineyard Churches UK & Ireland (VCUK&I) Charity no: 1099748**. VCUK&I was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administering and providing pastoral support to senior pastors. The Wharfedale Vineyard uses the name 'Vineyard' under license from VCUK&I.

The Wharfedale Vineyard gives 5% of its income (i.e. 5% of the income allocated to Leeds, Harrogate, Sheffield and Bradford) to support the work of VCUK&I. This is part of the license agreement with VCUK&I and is in harmony with the charity's objectives.

Leeds Community Development (known as The Vine)

The Founding Trustee and Secretary of Wharfedale Vineyard (David Flowers & Anne Button) and their spouses, are members of Leeds Community Development: a charity which was established by Wharfedale Vineyard to host and resource major community development projects in Leeds on behalf of the church and which has now come under the umbrella of the Wharfedale Vineyard charity.

Risk Management Policies

Financial Plan and Reserves Policy: The trustees run an annual budget agreed at least 3 months before the financial year end and once a year consider a 3-year plan. The target for maintaining cash reserves is 3 months' day to day unrestricted expenditure. This equates to £99,140; at the year end, the unrestricted cash balances totalled £152,139. Cashflow is monitored on a daily basis.

There is internal segregation of duties to provide additional checks of accuracy and propriety of income and expenditure.

Safeguarding: The Company has established a Safeguarding Policy under the auspices of thirty-one:eight. The policy covers Protection of Children and Vulnerable Adults. The policy is kept under regular review.

Risk Assessments: The Company prepares Risk Assessments for all major activities and events and keeps a risk register to record risk events.

Statement of Directors' responsibilities

The Directors are responsible for the Church finances and for preparing Financial Statements which give a true and fair view of the state of affairs of the Church and of the results of the Church for that period. In preparing those Financial Statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Church will continue.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Hallmarks

'A well-run charity achieves high standards and attracts public confidence and support. The charity is able to show how its activities are able to support its charitable aims.'
Charity Commission CC60.

The Company demonstrated this hallmark by:

- The appointment of expert trustees who met regularly to manage risk, finances and legal matters;
- Minimising the amount of cash being handled;
- Ensuring that the control and management of financial matters is in the hands of different people and there is an annual review by an external and independent body;
- The Senior Pastors are not cheque/internet banking signatories;
- The appointment of Overseers from the national movement (Vineyard Churches UK&I), John and Debby Wright who are the National Directors of Vineyard Churches UK & Ireland and Senior Pastors of the Trent Vineyard in Nottingham;
- Keeping activities under constant review to ensure that they meet the aims and objectives of the Company.

Objectives and activities

Impact of Covid-19

Between 1 May 2020 and 30 April 2021 places of worship were operating under significant restrictions which meant that the charities activities were heavily modified with all churches carrying out the bulk of their activity online rather than face to face.

This had a significant impact on staff, who had to learn and adapt to new ways of working, embracing new technology, working from home, writing and understanding evolving and changing risk assessments. Many were also on the receiving end of emotional outbursts from those who were struggling with restrictions, isolated and whose mental health was suffering.

As a charity we witnessed staff, volunteers and those who would consider themselves part of the church community struggling with their mental health. We also saw communities pulling together, looking beyond their own challenges and choosing to make a difference – raising funds for schools needing IT equipment, helping with the foodbank, persevering through technological challenges to continue to connect in small groups, and providing items for a women's refuge experiencing an increased demand for its services.

In May 2020 the trustees were anticipating that the charity could see a drop in reserves as people lost jobs and disconnected from the church community. Thankfully this didn't happen during the pandemic, however in recent months some of the churches have seen key donors leave as they have reassessed priorities and commitments and moved to other areas of the country. Each of the churches have also had new people join them and start giving, however levels of giving remain slightly below where they have been previously.

The pandemic has significantly impacted on the charities ability to raise funds and start work on Vineyard House – a building in Headingley, Leeds. Some potential funding streams closed to applications during the pandemic, resulting in a delay to the project. In addition, any building work will now cost significantly more than estimated previously due to materials being harder to obtain. This may impact on the charities reserves in the next few years, although the trustees will do their utmost to maintain healthy reserves levels and are taking advice and pursuing multiple funding routes to ensure the projects ongoing viability.

Principal Objects & Activity

The principal objectives and activities of the charity are as set out in the memorandum and articles of association:

- the furtherance of the Gospel of the Lord Jesus Christ
- to build up the faith of the Christian believers
- to share in the training of Christian workers
- to promote Christian education
- to advance the Christian religion
- to relieve the poor and needy and the sick and elderly

Each of the 4 churches expresses these objectives in slightly different ways – here are their vision statements.

	
Love God, Love People, Love in Action We believe God has called us to establish a growing, regional, biblically-based community of faith in Leeds. We will worship God, pray, communicate His love and mercy to all people and commit to living out our faith in Jesus in a creative and contemporary way, and in the power of the Holy Spirit. We believe that there is good news for this generation in the Kingdom of God and we long to share that news – particularly in Leeds and the North. We aim to make, train and equip followers of Jesus to be effective in the extending of God's Kingdom, to develop leaders, to plant new churches, to contribute to the blessing of the whole church and to minister to the poor in practical ways.	God has called us to establish a vibrant, creative, biblically-based and growing church in Harrogate. A church where all are invited to discover Jesus and what it means to follow Him. An outward-looking community which will, in a creative and contemporary way, in the power of the Holy Spirit, worship God and communicate the good news of Jesus with compassion and generosity. We aim to make and equip disciples, raise up leaders, plant new churches and be a blessing to the wider church. Our desire is to see lives changed through the power and presence of God; to see broken lives restored; to see those without hope given a reason for joy; to pray for and be actively involved in God's justice for the poor. We believe God has something powerfully life-changing and relevant to say to all people. Our desire is to grow a church where people are welcome at any part of their journey; whether they are seekers, followers or just hanging out.
	
Sheffield As a family at Sheffield Vineyard our vision is to establish and grow a vibrant, biblically based, regional Vineyard Church rooted in Sheffield that will: LOVE God and worship him in creative and relevant ways, LEARN to live as God intended, and LIVE life with compassion and generosity. We use the words LOVE LEARN LIVE a lot because they are central to everything we do as a church.	God has called us to build a growing, biblically based church in Bradford, which will, in the power of the Holy Spirit, worship God and communicate the gospel with compassion and generosity. We strive to be a family church that caters for all ages, loves Bradford and its community and pursues the plan that God has for the city. We aim to make, train and equip disciples to be effective in extending God's kingdom, to develop leaders, to plant new churches and to contribute to the blessing of the whole body of Christ.

Strategy for discipleship

The Church seeks to provide an environment in which the members of the four communities of faith are disciplined in the Christian faith and achieves impact mainly through the “small group” structure, Sunday meetings, outreach into our local communities and through the support of pastoral staff.

Pastoral Care

The pastoral staff are available when needed and all have experience and training in prayer, listening and coaching as well as practical service. However, pastoral care is provided primarily through house groups. These are small groups of 5-20 people meeting weekly in members’ homes and led by accredited volunteers. There is a robust system for identifying, training, equipping and supporting house group leaders.

Strategy for sharing the Christian faith

The Church seeks to share the Christian faith and achieves impact through the open and welcoming nature of its meetings, through the personal lives and testimonies of its regular attendees, house groups and Alpha courses. It also achieves impact through extensive service in the local community – known as Reach Out.

Worship Services

During this financial year the three churches held weekly meetings online via Youtube and Facebook due to the pandemic limiting the option to meet in person. These are designed to be welcoming and friendly for all ages. The provision at Leeds included an online programme for children and young people, although numbers engaging were significantly reduced when compared to numbers expected in person. Since Covid restrictions have lifted, in-person services have resumed in Leeds, Sheffield and Harrogate.

Strategy for the alleviation of poverty

The Church invests significantly both financially and through paid and volunteer time in running a highly successful Child Contact Centre in Leeds, strong links with a Women’s Refuge in Harrogate and being a distribution centre for the S6 foodbank in Sheffield. It has a good reputation in each of these cities.

The Church aims to regularly send volunteers on missions abroad, to places where there are opportunities to support church planting or relief agencies working with the poor or vulnerable (in this financial year trips have not been possible due to travel restrictions imposed by the pandemic, however the churches have continued to support the same projects and people remotely).

The Church also seeks to alleviate poverty and suffering through the day to day lives of its regular attendees. Some of the activities which emanate from their volunteer service are:

1. giving food, drink and friendship to those in need;
2. gardening, house decorating;
3. giving out bottles of water and chocolates at community events;
4. developing support for other organisations in Leeds/Harrogate/Sheffield/Bradford;
5. encouraging good neighbourly relationships and involvement by its members;
6. housing asylum seekers on an emergency basis;
7. fostering children;
8. working with Street Pastors and Teen Challenge (ministry to sex workers);
9. offering prayer for healing

The company also makes regular financial donations to suitable charities.

Reach Out

Reach Out is about being church beyond the church. The purpose of Reach Out is to enable everyone within the Vineyard to serve and bless others, especially the forgotten, the sick, the lost and the poor, in every conceivable way, solely for the purposes of the Kingdom of God. Reach Out includes a huge range of activities initiated by house groups and others.

Volunteers

The trustees are extremely grateful to the volunteers who have given their time during the year and without whose contribution the charity would not be able to function as effectively or fully as it does. We conservatively estimated an average of 194 adults¹ who volunteer an average of 2.5 hours per week. This therefore gives a total for the year of 31,200 volunteer hours which, at the national living wage of £8.72 per hour (up to April 2021) equates to a value of approximately £219,918. It is likely that this estimate understates the true contribution by volunteers.

¹ 103 in Leeds, 24 in Harrogate, 56 in Sheffield, 11 at the Child Contact Centre

Financial Review

Comment on results for year

The year has seen an increase in regular giving to the church and a resulting increase in gift aid recovery. This reflects the growing nature of the churches and is an encouragement that the growth in numbers is reflected in the giving to the churches. The fact that this has happened in spite of the pandemic and lack of in-person Sunday gatherings is testament to the way the churches have engaged with their communities.

The level of restricted giving has been lower than in previous years as the Vineyard House STEPS campaign has only been funded by previous pledges which were ongoing rather than new funds or fundraising events taking place due to the restrictions of the pandemic.

The charity is therefore in a healthy financial position. In addition to the restricted fund the charity also holds an unrestricted legacy gift which has not yet been fully used. The trustees remain aware of the future costs of the Vineyard House project and are working with a fundraiser, project manager and experts to ensure that the costs are understood and agreed before further commitments are made.

Financial position at end of year

The financial position, as at 30 April 2021, shows unrestricted cash reserves of £152,139.

Source and application of funds

Wharfedale Vineyard is not just a group of individuals but a family of believers who are convinced of the intrinsic value of the church and its work in the local communities and who support this through sacrificial giving.

The Charity receives funds almost entirely by way of freewill giving by the regular attendees. Most of the giving is received by monthly standing order and, where appropriate, tax is reclaimed through Gift Aid.

The funds are used to fulfil the charitable objectives and are applied mainly in the following areas (see strategies above and Notes to the accounts 2 and 3): -

1. Teaching and worship
2. Pastoral work
3. Discipleship
4. Reach Out activities
5. Church planting
6. Giving to other charities

Investment policy and borrowing

The Wharfedale Vineyard holds its reserves in bank balances. It is not the policy of the trustees to hold more funds than are required to meet the Reserves Policy, except when there is a particular spending objective in mind in the near future.

REVIEW OF THE 2020-2021 PERIOD and FUTURE OBJECTIVES, PLANS & TARGETS FOR 2021-2022.

This section is broken down into five elements: Wharfedale Vineyard, Leeds Vineyard, Harrogate Vineyard, Sheffield Vineyard and Bradford Vineyard.

WHARFEDALE VINEYARD	
2020 – 2021 review	In 2020-21 the Wharfedale Vineyard continued to develop and refine corporate governance, successfully establishing a Finance Subcommittee and a Risk Subcommittee. These committees enable the relevant experts to take a closer look at the rapidly evolving economic and social conditions brought about by the pandemic as well as to ensure that the trustees are able to engage with these issues in greater depth.
2021-2022 plans & targets	In 2021-22 it is anticipated that Sheffield & Harrogate Vineyard's will setup their own governance structures and CIOs. The board will work closely with any new trustees to ensure a smooth process, and healthy new charitable organisations to begin.

LEEDS VINEYARD

2020 – 2021 review

Our Mission for 2020-2021 was to:

1. Pastor the people of the Vineyard through the significant disruption and trauma caused by the pandemic;
2. Disciple people in the faith in a digital world as well as through traditional means;
3. Learn and become increasingly effective in preaching the gospel in a re-defined environment.
4. Develop strategies for making an impact in social justice and care for the environment.

These were achieved through the pursuit of the following goals:

1. Make connection with every person in the Vineyard once a week: this was largely achieved through involving people in small groups supplemented by telephone and personal calls to those who were unable to access Sunday or small group events.
2. To place Leeds Vineyard and Vineyard House on a stable financial footing: Giving remained secure and spending was tightly controlled so that month by month progress was made in returning to credit and then beginning to rebuild reserves. Funding applications for Vineyard House however had to be put on hold during lockdown.
3. To repurpose Vineyard House to serve the local community: the building was “refreshed” (garden cleared, rubbish disposed of etc) and steps taken to re-opening for regular use. However, during lockdown no new community use was deemed possible.
4. To create surplus of income over spending and gradually rebuild our reserves: see #2 above.
5. To establish a robust and reliable online worship service: Launched online on 22 March 2020 and steadily developed a platform which successfully delivered an 11.00am weekly service without interruption (at the time of writing).
6. To develop the small groups Hubs and multiply leaders and groups: Some 30-40 groups were running at any one time during the course of the year. Several larger groups were divided into smaller groups thus releasing leaders as well as new groups starting.
7. To continue to support missionaries abroad: We continued as before with prayer and financial support for our missionaries.

We have had reasonable success in achieving these goals and the overall mission for the year – as measured by attendance at meetings online, continued financial giving and reading of David Flowers’ weekly blog (67% average open rate).

Life events

During the course of the year we have provided or participated in: 1 funeral, 0 baptisms (not possible under lockdown), 0 dedications, 1 wedding.

Leeds Vineyard is now well established in Headingley. As restrictions are lifted the three prime aspects of its ministry will be re-established this year:

- A public and corporate act of worship for all ages every Sunday morning at Headingley Methodist Church and maintaining an online broadcast;
- The renovation of Vineyard House and development of ministry into the local community;
- The provision of discipleship care through an extensive range of small groups meeting regularly during the week.

During 2020 the teaching theme was “Follow Me” (an exploration of discipleship) and in 2021 the theme is “Heart to Heart” (an exploration of Justice).

We continue to subscribe to the Vineyard Churches UK & Ireland Vision of:
“Extending the Kingdom together, everywhere and in every way.”

Our Mission for 2021-2022 is to:

1. Disciple people through a post-traumatic season of both lament and joy, mourning and hope;
2. Continue to preach the gospel of Jesus Christ and evangelise within our communities and neighbourhoods, particularly across Leeds;
3. Negotiate a healthy transition from digital-only church to a hybrid model involving a combination of in-person meetings, online broadcasts and online meetings – over many months and subject to restrictions being lifted and not re-imposed;
4. Establish a robust infrastructure which enables people to get involved in a variety of justice issues;
5. Re-launch the Vineyard House renovation project;
6. Re-build reserves to £12,000.

Our main goals are:

1. To introduce a season (or more than one) in which teaching and opportunities for processing loss and lament are presented well;
2. To grow the church in numbers including through bringing people into faith in Jesus Christ leading to baptism;
3. To continue to establish Task Forces and Passion Groups for several justice issues so that people are able to put faith into action (Green Team, Modern Slavery, Disability, Rich-Poor, Adoption/Fostering etc) and engage with discrimination issues such as racism, sexism and disability;
4. Transfer broadcast of weekly worship online from homes to Headingley Methodist Church;
5. To open weekly worship at Headingley Methodist Church to those who are “digitally excluded”;
6. To open for attendance at weekly worship Headingley Methodist Church to the adult congregation – probably necessitating multiple services and/or booking systems;
7. To open weekly worship at Headingley Methodist Church to children;
8. To assemble a structure for broadcasting weekly worship henceforth;
9. Seek funding for repair of Vineyard House and re-launch of the renovation project;
10. Seek funding for launch of counselling services and other community projects;
11. To keep income £1,000 per month higher than spending;
12. To become great neighbours in the Headingley business and residential community;
13. To continue to support missionaries abroad.

HARROGATE VINEYARD

2020 – 2021 review

Our goals for 2020/21 were attained as follows:

1. We paused our transition to a larger Sunday morning venue until 2021/22 due to lockdown restrictions on meeting in-person
2. We transitioned to regular weekly online Sunday Services, including worship, teaching, prayer ministry streamed via Facebook Live & YouTube – including contributions towards welcome/notices/worship/preaching from across the congregation. We also held regular 'coffee & chat' after service meetings via Zoom
3. We equipped all our small group leaders to continue weekly meetings with their groups over Zoom, provided several online courses (Prayer Course, Vineyard Values, Keys To Freedom), zoom licences, and regular pastoral support.
4. We continued to provide gifts to the Women's Refuge at Easter, Mother's Day & Christmas. We also provided them with resources for home-schooling, games for summer holidays, and a replacement fridge freezer. We have also agreed to provide our 'welcome boxes' for when they are able to open up to new families once the restrictions allow them to rehouse their current families. We provided a team to coordinate volunteer support across the Harrogate District in partnership with HARCVS (Harrogate & Ripon Centres for Voluntary Service), and sent a team to join the Greater Europe Mission crisis response for refugees in Lesvos. We have also donated to the Foodbank & Disability Action
5. We were able to start our Bible in a Year affinity group online, and also started two walking groups once restrictions eased
6. We increased Senior Pastor Nik's paid hours to 3 days per week.
7. We worked in partnership with the Harrogate Hub to run both an online Alpha Course & an online Marriage Course for the Harrogate district (with guests joining from other churches, and by public invitation).
8. We were successful in our partnership with the Life Vineyard & Carlisle Vineyard churches run online prophetic training regional conferences online. And our team helped to run a national online conference, and provide prophetic input to the Cause To Live For national conference.
9. We introduced weekly Pastoral Catchup meeting for Core Team, Small group Leaders & Pastoral Leaders – this ensured we kept a track of regular contact with congregation during restricted face-to-face meetings – and ensured that our regular congregation members all had a point of contact. These meetings transitioned to fortnightly as restrictions eased.
10. We started a new 'Monday Reflections' initiative to encourage people from across the church to contribute bible studies, meditations & thoughts – which has highlighted people we've added to our preaching team, and provided inspiration & reassurance to our wider congregation.

2021 – 2022 plans & targets	Our main objectives for 2021/22 are: 1. We plan to restart fortnightly in-person Sunday services, at Cedar Court Hotel, with a view to returning to weekly services at St Aidan's school in January 2022. 2. We will continue to stream online services, and also post in-person services online. 3. We will reset our Small groups in the Autumn term, increasing to 5 midweek daytime/evening groups – with a new training group for the new leaders 4. We are going to run a 'Bereavement Journey' course, initially train & resource leaders from other churches as a pilot, before implementing a course for our own congregation. 5. As part of the 'Thy Kingdom Come' initiative, we will partner with other local churches to provide video reflections prior to a joint online service. 6. We have added new people to our Sunday preaching team, and will run a training course (including theology training/resources, practical skills, as well as feedback & positive criticism). 7. We will start new midweek group for our young people, for social connection & support, as well as a place to ask questions & teaching 8. We will continue our close links with the Women's Refuge & plan to assist in a major refurbishment project, plus regular support for the Foodbank, and Greater Europe Mission initiatives. 9. We are planning to start an Evangelism Affinity Group, once restrictions ease – sharing good news, doing street surveys & following this up with an introduction to Christianity course – we plan to follow this up with an in-person Alpha Course 10. As well as linking up with the Harrogate Hub to provide the annual Primary to Secondary school transition support, we will be joining in the 'Light Shines' initiative to create community connection at Christmas
-----------------------------	---

SHEFFIELD VINEYARD

2020 – 2021 review

A DESCRIPTION OF WHO WE ARE AND WHAT WE WANT TO DO

We want our city to be full of people who are full of life. We are a growing group of people who love worshipping God in creative and relevant ways, and we want to actively impact the people of Sheffield with bucket loads of compassion and generosity.

OUR VISION STATEMENT

God has called us to establish a vibrant, biblically-based, regional Vineyard church rooted in Sheffield, which will, in the power of the Holy Spirit, worship God and communicate the gospel of Jesus in creative and relevant ways. We will make, train and equip disciples to be effective in extending God's kingdom and to show generosity and kindness towards the least, the lonely and the lost.

OUR VIRTUES

- **All-encompassing worshippers.** Our highest priority is to worship God because we believe that above all else, God is to be glorified. In song, and in every area of our lives, we give praise and honour to God.
- **Wholehearted disciples.** To be a disciple of Jesus is to journey towards becoming more like Him. We want discipleship to captivate every part of us, all the time, wherever we are.
- **Authentic family.** Jesus invites, gathers, accepts, embraces and welcomes everyone. We are rising to the challenge of being known as a church family by the way we love, serve, help and respect one another.
- **Kingdom carriers.** We carry the authority of the King and move in the power the Holy Spirit with faith and expectancy (and without being weird) to bring healing and faith in Him.
- **Extravagantly generous & kind.** God loves the least, the lonely and the lost. We want to actively impact the people of Sheffield, and beyond, with bucket loads of generosity and kindness.

We have recorded talks on all these virtues during the past year; they can be heard by going to the vision and virtues page of the sheffieldvineyard.org website.

A REVIEW OF LAST YEAR (May 2020- April 2021)

- The number of people on our active records is 116 people (April 2021).
- Throughout the year we live-streamed services every Sunday. We 'reach' approximately 210 people each week on Facebook and 70 people on Instagram
- Two people were baptised.
- In March 2021 we started to meet on Sundays externally 'in person', in a large gated garden. We called this event 'Cold Church'.
- In August 2021 we resumed 'in person' Sunday morning Sunday Services. We moved our online Sunday services to the evening.
- Throughout the year we held Lifegroups (small groups of people that meet during the week). These were held online until August, and from there on, we had a held a mixture of online and in person groups.
- We formally partnered our Foodbank with the S6 Foodbank network in Sheffield. We delivered around 325 foodboxes last year which equates to around 2000 meals.
- We ran a giving campaign and gave £3000+ to Brunswick Community Primary School to assist school children who were struggling to learn from home because they didn't have an adequate wifi connection or a computer.
- We appointed a Business Manager and extended the contract hours of an Assistant Pastor.

2021 – 2022 plans & targets	Generally, our plan for the year ahead will be guided by our constant vision and virtues (see above). Specifically, our aims for the coming year include: • We aim to restructure the legal and financial framework of Sheffield Vineyard and form a CIO named 'Sheffield Vineyard', which will continue to be affiliated with VCUK&I. • We aim to grow our children's ministry. • We plan to move the foodbank to Shirecliffe Community Centre which would enable people to travel to us. After this move we envisage the number foodboxes distributed to triple or quadruple. • We plan to purchase a container freight to store food for the foodbank. • We plan to start a new project called 'Meals', in partnership with the NHS Healthcare Services based in Shirecliffe. This project provides meals for parents of new born children. • We hope to purchase or rent a property. • We plan for Alex and Karen Griffin to take a sabbatical. • We will prepare to plant an additional SV church community in the north of Sheffield in 2023.
-----------------------------	--

BRADFORD VINEYARD

2020 – 2021 plans	Bradford Vineyard came to a close in May 2020. The Senior Pastors have made the wise but difficult decision to focus on their own health and on their three young children. The GrowBaby project has been transferred to Hull Vineyard who assisted with emptying the building of all the donated items and shelving. The keys have been handed back to the letting agent and utilities and Bradford City Council notified of the project moving out. Surplus funds were re-allocated to similar ministries across Wharfedale Vineyard.
-------------------	--

Approval

This report was approved by the Directors on 21 January 2022 and signed on their behalf by:

Michael Byde

Michael Byde

21 January 2022

Mr Michael Byde
Trustee/Director

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
The Wharfedale Vineyard Christian Fellowship
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021 on pages 20 to 26 following, which have been prepared on the basis of the accounting policies set out on page 22.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company'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, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 24 January 2022

The Wharfedale Vineyard Christian Fellowship
Statement of Financial Activities including the Income & Expenditure Account for the year ending 30 April 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from:							
Income from donations and legacies	1	413,075	23,485	436,560	358,414	75,477	433,891
Investment Income	1	39	-	39	157	-	157
Income from charitable activities	1	7,371	32,867	40,239	10,053	15,070	25,123
Total income		420,485	56,352	476,838	368,624	90,547	459,171
Expenditure on:							
Charitable activities	2	392,869	52,492	445,360	380,124	91,163	471,287
Total expenditure		392,869	52,492	445,360	380,124	91,163	471,287
Net income/(expenditure)		27,616	3,860	31,477	(11,500)	(616)	(12,116)
Transfers between funds		(24,062)	24,062	-	(616)	616	-
Net Movement in funds		3,554	-	31,477	(12,116)	-	(12,116)
Reconciliation of Funds							
Total Funds brought forward		423,808	-	423,808	435,924	-	435,924
Total Funds carried forward	13	427,363	-	455,285	423,808	-	423,808

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

The statement of financial activity also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities.

The Notes on pages 22 to 26 form part of these Financial Statements.

**The Wharfedale Vineyard Christian Fellowship
Balance Sheet as at 30 April 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fixed assets:							
Tangible Assets	5	587,240		587,240	602,865	-	602,865
Total Fixed Assets		587,240	-	587,240	602,865	-	602,865
Current assets:							
Debtors	6	5,520	-	5,520	8,737	-	8,737
Cash at bank and in hand	7	152,139	-	152,139	117,961	-	117,961
Total Current Assets		157,659	-	157,659	126,698	-	126,698
Current Liabilities:							
Creditors falling due within one year	8	40,556	-	40,556	40,179	-	40,179
Net Current assets		117,103	-	117,103	86,519	-	86,519
Non-Current Liabilities:							
Creditors falling due in more than one year	8	249,058	-	249,058	265,576	-	265,576
Total assets less liabilities		455,285	-	455,285	423,808	-	423,808
Funds							
Accumulated Funds brought forward		423,808	-	423,808	435,924		435,924
Movement in Year		31,477	-	31,477	(12,116)		(12,116)
Total funds carried forward	13	455,285	-	455,285	423,808	-	423,808

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an

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

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

The Financial Statements were approved by the Board of Trustees on 21 January 2022

And signed on its behalf:

Michael Bye

.....

Michael Bye
Trustee

The Notes on pages 22 to 26 form part of these Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th April 2021

ACCOUNTING POLICIES

Statutory information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

a) ACCOUNTING CONVENTIONS AND STANDARDS

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") (effective 1 January 2019), with the Companies Act 2006 and the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102. The financial statements are prepared in sterling, which is the financial currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. The principles adopted in the preparation of the financial statements are set out below.

Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) INCOME

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid. This is recognised when the relation donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor. Other income comprises rental income and grants received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

c) EXPENDITURE

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expressed a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

d) FUNDS

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

e) DEPRECIATION

Tangible fixed assets are depreciated at annual rates to write the cost of the assets over their estimated useful lives. The rates of depreciation are:

Land	- Nil Depreciation
Building	- 2.5% per annum straight line method over remaining useful life
Building Alterations	- 6.67% per annum straight line method
Motor Equipment	- 20% per annum straight line method
Computer Equipment	- 33.33% per annum straight line method
Equipment, Fixtures and Fittings	- 20% per annum straight line method
Equipment, PA System	- 25% per annum straight line method

The threshold for capitalisation is set at £10,000.

f) PENSION COSTS

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

g) FINANCIAL INSTRUMENTS

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

h) TAXATION

The company is a registered charity and is potentially exempt from taxation under the Income & Corporation Taxes Acts.

h) EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

1.		Total Income	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
		Income from donations and legacies						
		Tithes and Planned Giving	341,965	19,375	361,340	305,932	65,157	371,089
		Tax Recovery via Gift Aid	71,110	4,110	75,220	52,482	10,320	62,802
			413,075	23,485	436,560	358,414	75,477	433,891
		Investment Income	39	-	39	157	-	157
		Income from charitable activities						
		Other Income from activities	3,822	32,867	36,689	7,203	15,070	22,273
		VCUK&I Northern Area Income	3,549	-	3,549	2,850	-	2,850
			7,371	32,867	40,239	10,053	15,070	25,123
		Total income	420,485	56,352	476,838	368,624	90,547	459,171
2.		Expenditure on charitable activities	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
		Direct costs						
		Fundraising Expenses	-	1,698	1,698	-	1,800	1,800
		Teaching and Worship	27,974	-	27,974	40,715	58	40,773
		Pastoral Activity	99,144	12,978	112,122	94,469	3,340	97,809
		Conferences and Events	3,096	-	3,096	25,119	-	25,119
		Youth & Children Activities	2,319	-	2,319	8,268	-	8,268
		Reach Out Programme	38,431	-	38,431	-	11,018	11,018
		Gifts to support mission activity	Note 3 25,673	-	25,673	36,169	-	36,169
		Total direct costs	196,637	14,676	211,313	204,740	16,216	220,956
		Support costs	Note 4 196,231	37,816	234,047	183,278	67,053	250,331
		Total charitable expenditure	392,869	52,492	445,360	388,018	83,269	471,287
3.		Gifts to support mission activity	Institutions £	Individuals £	Total 2021 £	Institutions £	Individuals £	Total 2020 £
		Mission Support - Overseas	-	4,020	4,020	-	5,525	5,525
		Vineyard UK	18,653	-	18,653	18,719	-	18,719
		Other giving	3,000	-	3,000	11,925	-	11,925
			21,653	4,020	25,673	30,644	5,525	36,169

Wharfedale Vineyard provides regular funding to Vineyard Churches UK and Ireland ("VCUK&I"), calculated as 5% of all gifted unrestricted income. This arrangement constitutes a constructive obligation such that any funds assessed as owed to VCUK&I will be accounted for as a liability on a monthly basis.

The grants to institutions, included in the Reach Out Programme and Gifts to Support Mission Activity amounting to more than £1,000 in the year were:

	2021 £	2020 £
Stewardship (for Mungarro)	1,698	1,800
Leeds City Council MICE	-	10,000
The Bible Project	-	1,019
Education at Home	3,000	-
	<u>4,698</u>	<u>12,819</u>

4	Analysis of Support Costs	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
	Salaries	135,976	10,348	146,324	111,914	21,715	133,629
	Accommodation	7,662	2,703	10,365	17,182	25,854	43,036
	Depreciation	-	15,625	15,625	-	13,125	13,125
	Mortgage Interest Payments	11,402	-	11,402	12,542	-	12,542
	General Fees and Advice	13,904	58	13,962	4,718	15	4,733
	Other Expenditure	25,287	9,082	34,369	34,922	6,344	41,266
	Accounts Examination	2,000	-	2,000	2,000	-	2,000
		<u>196,231</u>	<u>37,816</u>	<u>234,047</u>	<u>183,278</u>	<u>67,053</u>	<u>250,331</u>

5 Fixed asset investments

	Computer Equipment £	PA Equipment & Musical Instruments £	Land and Building £	Total Assets £
COST OR VALUATION				
At 1st May 2020	1,679	9,533	625,000	636,212
At 30th April 2021	1,679	9,533	625,000	636,212
DEPRECIATION				
At 1st May 2020	1,679	9,533	22,135	33,347
Charge for the year	-	-	15,625	15,625
At 30th April 2021	1,679	9,533	37,760	48,972
NET BOOK VALUE				
At 30th April 2021	-	-	587,240	587,240
At 30th April 2020	-	-	602,865	602,865

6 Analysis of Current Assets

Debtors under 1 year	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Prepayments	-	-	-	1,050	-	1,050
Other Debtors	-	-	-	2,487	-	2,487
Gift Aid Reclaim	5,520	-	-	5,200	-	5,200
	5,520	-	5,520	8,737	-	8,737

7 Analysis of cash and deposits

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Current accounts	118,287	-	118,287	84,147	-	84,147
Deposit accounts	33,852	-	33,852	33,814	-	33,814
	152,139	-	152,139	117,961	-	117,961

8 Analysis of current liabilities and long term creditors

Creditors under 1 year	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Barclays Credit Card	460	-	460	1,230	-	1,230
Creditors	6,534	-	6,534	6,941	-	6,941
Accruals	5,640	-	5,640	4,085	-	4,085
Stewardship Mortgage - see note below	27,922	-	27,922	27,922	-	27,922
	40,556	-	40,556	40,179	-	40,179
Creditors over 1 year	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Stewardship Mortgage - see note below	249,058	-	249,058	265,576	-	265,576
	249,058	-	249,058	265,576	-	265,576

The Stewardship mortgage is secured on Vineyard House. Interest is payable at a variable rate, which at the balance sheet date was 4%.

The loan is being repaid in monthly instalments over 15 years

The repayments are as follows:

	2021 £	2020 £
Within one year	27,922	27,922
Between one and five years	111,689	111,696
After five years	137,368	153,881
	276,979	293,499

9 Staff Costs		Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
		£	£	£	£	£	£
Gross Pay		225,773	10,348	236,121	194,593	21,715	216,308
Employer's NI		8,906	-	8,906	8,503	-	8,503
Employer's Pension Contribution		6,764	-	6,764	6,010	-	6,010
Total		241,443	10,348	251,791	209,106	21,715	230,821

The average headcount in the year was 18 (2020: 16).

The total staff costs in the year include payments to Mr D. Flowers in his position as founding pastor of the Church as permitted by the governing document £31,661 (2020: £31,515) and employer pension contributions were made of £950 (2020: £950).

Payments were also made to Mrs A. Flowers (wife of a director) who was employed in a pastoral role part time of £9,744 (2020: £9,388) and employer pension contributions were made of £292 (2020: £286).

No staff received salaries at a rate of more than £60,000 per annum in either the current or prior year.

Remuneration payable to key management (excluding trustees) amounted to £60,839 in the year (2020: £68,289). Key management is considered to cover church leaders and senior management directly employed by the charity.

The total amount of donations funded by trustees and connected parties was £69,203 (2020: £69,203) of which £Nil was restricted (2020: £Nil).

David Flowers is also one of the directors at Flowers McEwan, through whom the pension scheme and key person insurance is arranged. The firm were appointed by the Board of Trustees as they were thought to represent good value for money.

No other transactions have taken place with related parties during the year.

Fees payable to Stewardship, other than for the independent examination and mortgage services, for payroll bureau services and access to a consultancy helpline, totalled

No other Trustees/Directors, nor anyone connected to them received any remuneration.

10 Contingent Liabilities

There were no contingent liabilities as at 30th April 2021.

11 Capital Commitments

There were no capital commitments as at 30th April 2021.

12 Events Since Year End

There are no disclosable post balance sheet events.

13 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

Restricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
Vineyard House	-	56,352	52,492	24,062	27,922
	-	56,352	52,492	24,062	-
Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
General	130,284	420,485	377,244	(40,581)	132,944
Designated Building fund	293,524	-	15,625	16,519	294,418
	423,808	420,485	392,869	(24,062)	427,362

The assets and liabilities represented by the various funds are as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	-	-	-	-
	-	-	-	-
Unrestricted Funds				
General	-	152,139	(7,114)	145,025
Designated Building fund	587,240	-	(276,980)	310,260
	587,240	152,139	(284,094)	455,285

The restricted funds represent amounts received for specific purposes and the movements in 2020 were as follows:

Restricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year	Closing Balance
	£	£	£	£	£
Vineyard House	-	90,547	91,163	616	-
	-	90,547	91,163	616	-

The transfer from the Vineyard House to the Capital Reserve Fund was made following the purchase of Vineyard House.

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers in the Year (restated)	Closing Balance
	£	£	£	£	£
General	132,764	368,624	370,488	(616)	130,284
Designated Building fund	303,160	-	9,635	-	293,524
	435,924	368,624	380,124	(616)	423,808

The transfer between the Designated and General Funds was to provide for the cost of centralized administration and support functions.
The transfer between the General and Restricted funds was to cover the overspend on restricted expenditure related to Vineyard House.

The assets and liabilities represented by the various funds in 2020 were as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	-	-	-	-
	-	-	-	-
Unrestricted Funds				
General	-	117,961	(3,519)	114,442
Designated Building Fund	602,865	-	(293,499)	309,366
	602,865	117,961	(297,018)	423,808