

# **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

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## 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. <b>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.</b>

## 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	<p>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.</p> <p>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.</p> <p>Any building work will now cost significantly more than estimated previously due to materials being harder to obtain and due to inflationary pressures generally.</p> <p>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.</p>
May 2022	<p>Impact of cost of living increases meant that income was stretched and expenditure has risen to uncertain levels.</p>
May 2023	<p>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.</p> <p>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.</p> <p>The church has also been seeing growth, with attention being paid to our visibility – both geographically and online.</p>
May 2024	<p>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)</p> <p>Vineyard House is continuing to improve, however rental income has not yet increased, as areas aren't completely finished.</p> <p>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.</p> <p>As foreseen, charity reserves have been seriously depleted, and the trustees have had to take action with making 3 roles redundant in early 2024.</p> <p>Church members are actively picking up volunteer roles to ministry areas continue to thrive in spite of loss of staff time.</p>

## **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	<p>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.</p> <p>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.</p>
2024-2025 plans and targets	<p>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.</p>

## 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	<p><b>Our Main Planning Goals:</b></p> <ol style="list-style-type: none"> <li>1. To ensure a balanced budget in the coming year which also begins to rebuild reserves.</li> <li>2. To obtain funding for the transitional costs of new Senior Pastors.</li> <li>3. To identify and appoint Senior Pastors designate;</li> <li>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;</li> <li>5. To run regular Alpha courses;</li> <li>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;</li> <li>7. To become great neighbours in the Headingley business and residential community;</li> <li>8. To continue to support the Pantry and Child Contact Centre;</li> <li>9. To conclude on a sustainable future for the Lantern;</li> <li>10. To launch a partnership with "Restored" as a "Beacon" church.</li> <li>11. To seek funding for repair of Vineyard House and re-launch of the restoration project;</li> <li>12. To continue to seek funding for launch of counselling services and other community projects;</li> <li>13. To conclude on a sustainable future for the Morley group;</li> <li>14. To continue to support missionaries abroad – and develop the new partnership with a family in Ghana;</li> <li>15. To engage fully with Run 4 All races in Headingley 12 May 2024 and prepare for 2025;</li> <li>16. To release leaders to plant new churches or sites for the Vineyard.</li> </ol>

## HARROGATE VINEYARD

2023 – 2024 review	<p><b>Our main objectives for 2023/24 were to:</b></p> <ol style="list-style-type: none"> <li>1. To gain independence by moving all activity to our new CIO structure.</li> <li>2. We will double the number of people serving on the Vineyard Kids team, to match the increase in numbers of children &amp; young people – with the view to multiplying the groups.</li> <li>3. Provide training to Vineyard Kids leaders on additional needs support</li> <li>4. Develop the preaching team, adding new people &amp; providing resources &amp; mentoring</li> <li>5. In order to support the projected increase in congregation we will return to regular weekly services at St Aidan's</li> <li>6. To ensure community cohesion we will introduce a regular bring &amp; share lunch after the service.</li> <li>7. We will invest in our growing multicultural small group based at Harrogate Hospital – including training opportunities &amp; attending Cause To Live For conference.</li> <li>8. We plan to upgrade our website &amp; social media to facilitate greater engagement with the community &amp; newcomers.</li> <li>9. We are seeking to create new pastoral assistant roles internally from existing leaders</li> <li>10. Now the Youth Worship night is established, we aim to increase the number of non-churchgoing young people who are invited &amp; become regulars – with opportunities to respond to evangelistic messages.</li> <li>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)</li> </ol> <p>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.</p>
2024-2025 plans and targets	<p>These plans now can be found within the annual report submitted by the Harrogate Vineyard CIO Charity reg. 1202231.</p>

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

Mr Michael Byde  
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				
<b>INCOME AND ENDOWMENTS FROM:</b>					
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
<b>Total income and endowments</b>		<u>245,223</u>	<u>90,967</u>	<u>336,190</u>	<u>483,516</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	335,473	76,416	411,889	481,005
<b>Total expenditure</b>		<u>335,473</u>	<u>76,416</u>	<u>411,889</u>	<u>481,005</u>
<b>Net income/(expenditure)</b>		<u>(90,250)</u>	<u>14,552</u>	<u>(75,699)</u>	<u>2,511</u>
<b>Transfers between funds</b>	15	3,209	(3,209)	-	-
<b>Net movement in funds</b>		<u>(87,041)</u>	<u>11,343</u>	<u>(75,699)</u>	<u>2,511</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		444,010	16,397	460,407	457,896
<b>Total funds carried forward</b>	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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	547,890	-	547,890	567,690
		<u>547,890</u>	<u>-</u>	<u>547,890</u>	<u>567,690</u>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>	11	(16,240)	-	(16,240)	(20,463)
<b>Net current assets / (liabilities)</b>		<u>(11,856)</u>	<u>27,740</u>	<u>15,884</u>	<u>83,084</u>
<b>Total assets less current liabilities</b>		<u>536,034</u>	<u>27,740</u>	<u>563,774</u>	<u>650,774</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	12	(179,066)	-	(179,066)	(190,367)
<b>TOTAL NET ASSETS</b>		<u>356,968</u>	<u>27,740</u>	<u>384,708</u>	<u>460,407</u>
<b>FUND BALANCES</b>	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 Hyde  
Michael Hyde (Dec 18, 2024 11:25 GMT)  
-----  
Dr Michael Hyde  
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 £
<b>a Costs incurred directly on specific activities</b>		
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>b Costs incurred on support &amp; administration</b>		
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>
<b>Total expenditure</b>	<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 £
<b>Cost</b>					
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
<b>Accumulated depreciation</b>					
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
<b>Net book value</b>					
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 £
<b>Falling due within one year:</b>		
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:

- 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 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>		Restricted funds	2024
	General funds	Designated funds	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)
	<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	<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>
Aggregate of funds	<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 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
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
<b>Total income and endowments</b>		<b>245,223</b>	<b>-</b>	<b>90,967</b>	<b>336,190</b>	<b>346,091</b>	<b>-</b>	<b>137,425</b>	<b>483,516</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	335,473	-	76,416	411,889	395,652	-	85,353	481,005
<b>Total Expenditure</b>		<b>335,473</b>	<b>-</b>	<b>76,416</b>	<b>411,889</b>	<b>395,652</b>	<b>-</b>	<b>85,353</b>	<b>481,005</b>
<b>Net income/(expenditure)</b>		<b>(90,250)</b>	<b>-</b>	<b>14,552</b>	<b>(75,699)</b>	<b>(49,561)</b>	<b>-</b>	<b>52,072</b>	<b>2,511</b>
<b>Transfers between funds</b>	15	8,148	(4,939)	(3,209)	-	8,644	47,595	(56,239)	(0)
<b>Net movement in funds</b>		<b>(82,102)</b>	<b>(4,939)</b>	<b>11,343</b>	<b>(75,699)</b>	<b>(40,917)</b>	<b>47,595</b>	<b>(4,167)</b>	<b>2,511</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		88,987	355,023	16,397	460,407	129,904	307,428	20,564	457,896
<b>Total funds carried forward</b>	15	<b>6,884</b>	<b>350,084</b>	<b>27,739</b>	<b>384,708</b>	<b>88,987</b>	<b>355,023</b>	<b>16,397</b>	<b>460,407</b>