

# **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 Bye (Chair)  
J Grayson  
T Steere  
W Sims  
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                       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)<br>plus 3 x 2 hours per week (Tuesday)<br>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         |
| <b>TOTAL</b>                   | <b>182</b>           |   | <b>8538</b> |

## 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | <i>Restated</i><br>Total<br>Funds<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------|--|
|                                    | Note |                            |                          |                             |  |
| <b>INCOME AND ENDOWMENTS FROM:</b> |      |                            |                          |                             |  |
| Donations and legacies             | 3    | 280,526                    | 29,135                   | 309,661                     | 292,284  |
| Charitable activities              | 4    | 29,407                     | 17,555                   | 46,962                      | 43,906   |
| <b>Total income and endowments</b> |      | <u>309,933</u>             | <u>46,690</u>            | <u>356,623</u>              | <u>336,190</u>                                 |
| <b>EXPENDITURE ON:</b>             |      |                            |                          |                             |  |
| Charitable activities              | 6    | 243,502                    | 78,415                   | 321,917                     | 411,889  |
| <b>Total expenditure</b>           |      | <u>243,502</u>             | <u>78,415</u>            | <u>321,917</u>              | <u>411,889</u>                                 |
| <b>Net income/(expenditure)</b>    |      | <u>66,431</u>              | <u>(31,725)</u>          | <u>34,706</u>               | <u>(75,699)</u>                                |
| <b>Transfers between funds</b>     | 16   | (23,928)                   | 23,928                   | -                           | -  |
| <b>Net movement in funds</b>       |      | <u>42,502</u>              | <u>(7,796)</u>           | <u>34,706</u>               | <u>(75,699)</u>                                |
| <b>Reconciliation of funds:</b>    |      |                            |                          |                             |  |
| Total funds brought forward        |      | 356,968                    | 27,740                   | 384,708                     | 460,407  |
| <b>Total funds carried forward</b> | 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>Funds<br>2024<br>£ |
|--|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>  |      |                            |                          |                             |                             |
| 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>              |
| <b>CURRENT ASSETS</b>  |      |                            |                          |                             |                             |
| 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>               |
| <b>CREDITORS: Amounts falling due within one year</b>          | 12   | (18,993)                   | -                        | (18,993)                    | (16,240)                    |
| <b>Net current assets / (liabilities)</b>                      |      | <u>31,518</u>              | <u>19,944</u>            | <u>51,462</u>               | <u>15,884</u>               |
| <b>Total assets less current liabilities</b>                   |      | <u>565,585</u>             | <u>19,944</u>            | <u>585,528</u>              | <u>563,774</u>              |
| <b>CREDITORS: Amounts falling due after more than one year</b> | 13   | (166,114)                  | -                        | (166,114)                   | (179,066)                   |
| <b>TOTAL NET ASSETS</b>  |      | <u>399,470</u>             | <u>19,944</u>            | <u>419,414</u>              | <u>384,708</u>              |
| <b>FUND BALANCES</b>   | 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<br>£        | 2024<br>£      |
|---|------------------|----------------|
| <b>a Costs incurred directly on specific activities</b> |                  |                |
| 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>b Costs incurred on support &amp; administration</b> |                  |                |
| 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> |
| <b>Total expenditure</b>                                | <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<br>£ | Individuals<br>£ | 2025<br>£     |
|------------------------------------|-------------------|------------------|---------------|
| 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<br>£ | Individuals<br>£ | 2024<br>£     |
|------------------------------------|-------------------|------------------|---------------|
| 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<br>£     | 2024<br>£     |
|--|---------------|---------------|
| 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<br>£      | 2024<br>£      |
|--------------------------|----------------|----------------|
| 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 &<br>salaries | Other<br>employment<br>benefits | Employer<br>pension<br>contributions | 2025<br>£     |
|---|---------------------|---------------------------------|--------------------------------------|---------------|
| 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 &<br>salaries | Other<br>employment<br>benefits | Employer<br>pension<br>contributions | 2024<br>£     |
|---|---------------------|---------------------------------|--------------------------------------|---------------|
| 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<br>£ | Total<br>2025<br>£ |
|------------------------|--------------|--------------------|
| 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<br>& Musical<br>Instruments<br>£ | Land and<br>buildings<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>2025<br>£ |
|--------------------------|---|----------------------------|---|--------------------|
| 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<br>£    | 2024<br>£     |
|-------------------------------------|--------------|---------------|
| <b>Falling due within one year:</b> |              |               |
| 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<br>£     | 2024<br>£     |
|------------------------------------|---------------|---------------|
| 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<br>balance<br>2025<br>£ | Incoming<br>resources<br>2025<br>£ | Outgoing<br>resources<br>2025<br>£ | Transfers<br>in the year<br>2025<br>£ | Gains and<br>losses<br>2025<br>£ | Closing<br>balance<br>2025<br>£ |
|-----------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <i>Designated Funds</i>           |                                 |                                    |                                    |                                       |                                  |                                 |
| Building Fund                     | 350,084                         | -                                  | -                                  | (4,028) (a)                           | -                                | 346,056                         |
|                                   | <hr/>                           | <hr/>                              | <hr/>                              | <hr/>                                 | <hr/>                            | <hr/>                           |
|                                   | 350,084                         | -                                  | -                                  | (4,028)                               | -                                | 346,056                         |
| <i>General Unrestricted Funds</i> | 6,884                           | 309,933                            | (243,502)                          | (19,900)                              | -                                | 53,414                          |
|                                   | <hr/>                           | <hr/>                              | <hr/>                              | <hr/>                                 | <hr/>                            | <hr/>                           |
| Total Unrestricted Funds          | 356,968                         | 309,933                            | (243,502)                          | (23,928)                              | -                                | 399,470                         |
|                                   | <hr/>                           | <hr/>                              | <hr/>                              | <hr/>                                 | <hr/>                            | <hr/>                           |
| <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              | -                               | -                                  | -                                  | -                                     | -                                | -                               |
|                                   | <hr/>                           | <hr/>                              | <hr/>                              | <hr/>                                 | <hr/>                            | <hr/>                           |
|                                   | 27,740                          | 46,690                             | (78,415)                           | 23,928                                | -                                | 19,944                          |
|                                   | <hr/>                           | <hr/>                              | <hr/>                              | <hr/>                                 | <hr/>                            | <hr/>                           |
| Aggregate of funds                | 384,708                         | 356,623                            | (321,917)                          | -                                     | -                                | 419,414                         |
|                                   | <hr/>                           | <hr/>                              | <hr/>                              | <hr/>                                 | <hr/>                            | <hr/>                           |

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<br>funds<br>£ | 2025<br>£ |
|---------------------------------------|---------------------------|--------------------------|--------------------------|-----------|
|                                       | General<br>funds<br>£     | Designated<br>funds<br>£ |                          |           |
| 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) |
|                                       | <hr/>                     | <hr/>                    | <hr/>                    | <hr/>     |
|                                       | 53,414                    | 346,056                  | 19,944                   | 419,414   |
|                                       | <hr/>                     | <hr/>                    | <hr/>                    | <hr/>     |

**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<br>balance<br>2024<br>£ | Incoming<br>resources<br>2024<br>£ | Outgoing<br>resources<br>2024<br>£ | Transfers<br>in the year<br>2024<br>£ | Gains and<br>losses<br>2024<br>£ | Closing<br>balance<br>2024<br>£ |
|-----------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <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>                  |

**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    | 2024           |
|---------------------------------------|---------------------------|--------------------------|---------------|----------------|
|                                       | General<br>funds<br>£     | Designated<br>funds<br>£ | funds<br>£    | £              |
| 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>384,708</u> |

**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.