

MANCHESTER VINEYARD

England & Wales · Charity number 1165564

Details

Status Registered

Legal form CIO

Registered 2016-02-12

Register [View on the Charity Commission register](#)

Contact

Address Colony
5 Piccadilly Place
Manchester
M1 3BR

Phone 01618508905

Email info@manchestervineyard.org

Website www.manchestervineyard.org

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD THROUGH: THE ORGANISATION AND PROVISION OF CHRISTIAN WORSHIP; THE PROVISION OF SUCH FACILITIES AND SERVICES AS ARE APPROPRIATE FOR THE CHURCH, TO ENABLE IT TO FULFIL ITS MISSION TO THE MEMBERS OF THE CHURCH, VISITORS TO THE CHURCH AND THE LOCAL COMMUNITY AND THE WIDER COMMUNITY; THE PROVISION OF FACILITIES FOR CHRISTIAN TRAINING AND SERVICE; THE SUPPORT AND PROVISION OF CHRISTIAN EVANGELISM AND OUTREACH; THE PROVISION OF ASSISTANCE TO THE WIDER CHRISTIAN CHURCH IN ITS MINISTRIES.

Activities: TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD THROUGH: THE ORGANISATION AND PROVISION OF CHRISTIAN WORSHIP; THE PROVISION OF SUCH FACILITIES AND SERVICES AS ARE APPROPRIATE FOR THE CHURCH, TO ENABLE IT TO FULFIL ITS MISSION TO THE MEMBERS OF THE CHURCH, VISITOR

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£653,447	£509,709	£433,798	13
2024-07-31	£744,296	£668,814	£290,060	14
2023-07-31	£774,305	£882,256	£214,578	13
2022-07-31	£560,020	£505,611	£322,529	10
2021-07-31	£288,400	£316,219	-	-
2020-07-31	£245,117	£181,661	-	-

Trustees

Name	Role	Appointed
ADAM JAMES BLUNDY	Chair	2016-02-12
PAUL LOWE		2016-02-12
PAUL TIMOTHY DAVID BEVAN		2020-02-01
Rev Daniel Connolly		2025-10-16
Simon Bond		2021-12-07

MANCHESTER VINEYARD

England & Wales - Charity number 1165564

Accounts



MANCHESTER
VINEYARD

Report and Accounts
For the year ended 31st July 2025

Registered Charity Number: 1165564

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Charity Information

Charity Registration Number:	1165564
Registered Address:	Colony 5 Piccadilly Place Manchester M1 3BR
Governing Document:	Manchester Vineyard is governed by its Constitution dated 12 February 2016 and was created as a Charitable Incorporated Organisation (“the CIO”) registered with the Charity Commission.
Trustees:	Adam Blundy Paul Lowe Naomi Woodcock (resigned 16 th October 2025) Dan Connolly (appointed 16 th October 2025) Paul Bevan Simon Bond
Key Management:	Paul & Steph Lowe (Church Leaders)
Banker:	Lloyd Bank PLC 1 Legg Street Chelmsford CM1 1JS Flagstone Group Ltd 1st Floor, 26-27 Oxendon Street Clareville House London SW1Y 4EL
Independent Examiner:	Jonathan Wilson Chartered Accountant Cromwell House, 68 West Gate Mansfield Nottinghamshire NG18 1RR

The trustees present their annual report, together with the unaudited financial statements of the charity, for the year ended 31st July 2025.

Structure, Governance and Management

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet together at least three times a year and are responsible for all major decisions taken in relation to running the church and the activities provided by the charity. The day-to-day management of the church and activities are delegated to Church Leaders Paul & Steph Lowe.

Within the local church, Paul and Steph lead the church and are supported by a team they lead and are developing. As the church has grown, some of these leaders have oversight in a paid capacity. Paul & Steph have numerous mechanisms of oversight and accountability.

The church is also affiliated to Vineyard Churches UK and Ireland, a wider network of over 120 churches across the UK. Each year, Manchester Vineyard grants a proportion of its income to the work of Vineyard Churches UK and Ireland. The Vineyard is an episcopal movement, whereby Paul and Steph are overseen and accountable to an Area Leader.

Appointment of Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of Manchester Vineyard, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

Background and introduction

Manchester Vineyard launched Sunday gatherings in the September of 2016. Paul and Steph Lowe, the church leaders, were commissioned and planted from Trent Vineyard in Nottingham and together with a small group of people started Manchester Vineyard.

Initially the group met in people's homes and on moving to Sundays has over a period of time rented a number of different venues to accommodate the various stages of the church. It is a church, new to the city of Manchester, with a heart to Love Jesus and Love Manchester. The church reaches people in-person and online with more attending at special gatherings like Christmas, baptisms and special events across the city such as bonfire night.

The Vision for Manchester Vineyard is to:

“Establish an authentic, relevant, growing and biblically-based church. Purposed by a passion for Jesus and empowered by the Holy Spirit, we intend to worship God and extend compassion, as we live on a mission to love, serve and call into the fullness of life, the people of Manchester.

We aim to identify, develop and equip leaders. We also believe we are called to plant new churches, some of which will be in Manchester, and to encourage and resource the wider Church.”

Simply put, we want to build a community that will live the way that Jesus did, seeking to shape the culture of Manchester, one life at a time.

In setting and planning activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Review of the Year

Manchester Vineyard Church

We have continued to pursue our calling to love Jesus and love Manchester with faithfulness and resolve. This last year we have continued to meet and operating from rented venues, often with limited space but it's been amazing to see how the team and volunteers have provided the resources, remained resilient and flex so we can facilitate all we do.

Each week, this has meant an extraordinary 728 volunteer hours given sacrificially to set up, host, serve, and create space for community to flourish. This generosity of time and heart is a powerful testimony to the strength and unity of our church family.

Despite the constraints, we have seen growth. Fifty-nine new adults have joined the church during this period. They have been warmly welcomed and intentionally invited into community through our monthly welcome meals and various gatherings. Alongside this, a growing team of dedicated volunteers has committed themselves to connecting with newcomers, helping them build relationships, discover, belonging and truly feel at home here.

Our Sunday gatherings have remained healthy, with an average weekly attendance of just under 200 people. Behind the scenes, 135 volunteers have given an extraordinary 33,750 hours across the year. Each week they transform hired venues into welcoming, fully functioning church environments, creating multiple children's spaces, a large reception area with refreshments, and a meeting hall equipped for worship and live-streaming. What begins as a blank space becomes a place of tangibly experience the presence of God and belonging because of their faithfulness.

This year we also restructured our Sunday teams, integrating our Kids' ministry in a new and more intentional way. This has streamlined volunteer and leadership roles while strengthening training pathways that equip leaders not merely to serve, but to raise and release others into ministry. Our focus has been to build healthy structures and processes that will carry us well and support sustainable future growth.

Midweek, our volunteer-led small groups continue to be the backbone of pastoral care and community life. Meeting in homes across Greater Manchester, they are welcoming a growing number of people each week. Expanding these groups remains a high priority, as they have proven to be the most effective context for building genuine community and mobilising people to serve their local neighbourhoods. We continue to hear powerful stories of lives strengthened through these smaller communities, reduced isolation, improved mental wellbeing, practical help in times of crisis and pastoral support that extends far beyond Sunday gatherings, even beyond our formal church membership.

Manchester Vineyard
Annual Report and Financial Statements for the year ended 31st July 2025

Our Kids' Team has shown remarkable adaptability, not only running multiple age groups each Sunday morning across changing venues but also hosting bi-monthly family events including fun days, picnics, Easter egg hunts, and parties. Across the year, 89 children from both the church and the wider community have regularly engaged. We have also supported children pastorally through challenges such as bullying and difficult school transitions, ensuring they know they are seen, valued, and offered prayer.

Our youth ministry has grown significantly over the past year, both in number and in depth. We have reshaped our midweek provision, and alongside this, we have intentionally invested in the team, strengthening leadership, training, and pastoral support to steward this growth well.

There is now real momentum within this age group. Young people are not only attending but actively engaging, building friendships, and exploring faith. The investment made here is bearing fruit beyond the youth environment itself, positively influencing families, Sunday gatherings, and the wider life of the church.

We saw fifteen people join Alpha this year to explore the Christian faith, while a dedicated volunteer team has continued delivering Alpha in a local prison, serving around 30 inmates. This has been a deeply significant ministry, creating space for hope, restoration, and encounter.

Alongside our paid staff team, we are supported by 17 key volunteers who each give a minimum of seven hours per week, the equivalent of 3.4 full-time roles. These individuals carry substantial operational and pastoral responsibility under staff oversight, significantly expanding our capacity to reach, care for, and disciple more people with depth and impact.

422 Community Hub

At 422 Community Hub, we have been busy strengthening our staff team with the recruitment of a full-time Business & Operations Manager to oversee the building, finances, and all room-hire operations. We have also recruited a part-time Community Engagement Manager, thanks to funding from the National Lottery Community Fund, who is responsible for raising local awareness of 422 Community Hub, its projects, and its support services. They have been connecting with other local organisations and creating opportunities for collaboration and partnership working. We also plan to grow the team further through the recruitment of a Project Coordinator, Administrator, and Social Media Manager.

The 422 Pantry has continued to offer weekly support to local households, redistributing over 5,800kg of food and other essentials to individuals and families in need. This has been made possible through generous donations from local people and supporters of Manchester Vineyard, as well as our ongoing partnership with FareShare, helping to reduce food waste from supermarket surplus.

The 422 English Language Café has provided over 45 hours of support for local people seeking to improve their English skills. The diverse group continues to grow, with members receiving further support to apply for driving licences and job opportunities.

Our 422 Stay & Play group has gone from strength to strength, successfully retaining its project funding and delivering 35 sessions this year. These 1.5-hour sessions provide local parents and carers with a free, warm, and welcoming space to enjoy age-appropriate crafts and activities with their children, as well as free refreshments and the opportunity to grow in community together. We have welcomed external organisations who offer additional support, including Family Action delivering Life Skills workshops, and the Child Accident Prevention Trust providing important guidance on keeping children safe at home. The group now averages 30 families each week, and in a recent feedback exercise one parent commented that it is "the best thing about living in Longsight!"

This year also saw the launch of two new 422 projects. GrowBaby invites donations of new and preloved clothing, baby items, and maternity products for those with young children or those preparing to start a family who need essential supplies. GrowBaby runs alongside our Stay & Play group, with plans to establish a referral pathway in partnership with social workers and midwives. Our Community Coffee Morning also launched recently, offering a weekly warm space for local adults to access free food and hot drinks, as well as crafts and other wellbeing-focused activities, all aimed at reducing social isolation and helping people grow in community.

We have continued to run shorter-term initiatives, including our Easter holiday activity in which volunteers created 24 packs filled with baking and craft activities for families to do at home. We also delivered Winter Wellness Sessions, offering advice and support to help people stay healthy during the colder months, alongside vaccination discussion groups.

We continue to provide affordable room hire for individuals and organisations to host events, workshops, training days, and more. This has included 34 women-only fitness classes run by Mile Shy Club, 18 days of ESOL classes provided by Crystal Pathways, and 47 days of customer service and security training delivered by Working Wonders, among many other activities.

The 422 Café underwent a transformation this year thanks to funding from the Sporting Assets Fund. We were able to purchase much-needed new furniture, cooking equipment, and signage to improve both the look and functionality of the space, ensuring its continued operation as a warm and welcoming hub. This year, the Café provided 1,494 hours of support for adults with additional needs through our partnership with Pure Innovations. The Café team served 2,180 hot drinks, 728 pieces of homemade cake, and 228 people chose to “Pay It Forward” by purchasing a hot drink or meal for someone else facing financial hardship.

Alongside planned staff recruitment, the 422 team intends to make further improvements to the building and its hireable spaces to increase usage. We also plan to engage an external consultancy to develop a Theory of Change and a Monitoring and Evaluation Framework, helping us better understand the impact 422 Community Hub and its projects are having on local people.

Future Plans

Our future plans build on the vision and developments we have already been working toward.

We are currently in the process of purchasing a permanent building that will serve as our base for both Sunday gatherings and midweek ministry. This represents a significant step forward for us. Having a secure, dedicated space will bring greater stability to our organisation, strengthening membership, enabling deeper roots in the community. It will also remove many of the logistical pressures and limitations that come with temporary venue hire as well as financially being more cost effective.

More than simply offering convenience, this building will be a vital springboard for growth, creating room for expanded ministry, a clearer identity, and greater impact as we continue to serve and reach our city. A project of this size and significance requires substantial resources to bring it to completion. Towards the end of the year we held a gift day to help with buying a building and the church amazingly gave and pledged over the next three £347,000 to enable us to secure this purchase. It demands significant focus, but we believe it will lay foundations that will serve generations to come.

Secondly, we are continuing to invest in developing our community and reaching into boroughs of the city where we do not currently have small groups. As we have mentioned, these smaller groups are hugely impactful in tackling isolation, providing meaningful support, and empowering our members to make a difference in their local communities. We continue to see a growing group of people committed to fulfilling Manchester Vineyard’s vision, and we are therefore working to ensure we have the foundations in place for all that lies ahead as we serve our city and our God.

As part of strengthening the 422 Hub project, we plan to expand our work addressing deprivation and improve the project's long term sustainability. This will include further enhancements to the building and its hireable spaces to increase community use, as well as recruiting an administrator, a social media officer, and a project delivery coordinator to support the continued growth and development of our offer.

We also intend to appoint an external consultancy to help us develop a Theory of Change and a comprehensive Monitoring and Evaluation Framework. This will enable us to better understand, evidence, and communicate the impact that the 422 Community Hub and its projects are having on local people.

Volunteers

We actively encourage people to volunteer their time and get involved serving the church and the community beyond themselves. We could not operate and do everything we do without the generosity and dedication of those who diligently serve each year.

Throughout the year we had opportunities for voluntary hours both in support of Sunday, mid-week activities, administration and in our project 422.

Active volunteers - 135

Total volunteer hours for the year – **33,750**

Financial Review

The trustees, after appropriate review, have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future.

Income received by the charity for the period ending 31st July 2025 totalled **£653,447** (2024: £744,296). This included restricted income totalling **£290,235** (2024: £267,531). Expenditure for the period amounted to **£509,709** (2024: £668,814), resulting in a surplus of **£143,738** (2024: £75,482).

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Fund Raising

Manchester Vineyard is very careful and sensitive in how we raise funds. The church does not employ or work with professional fundraisers, nor do we solicit donations on the street, via phone calls or letters. We invite those who are part of our church to support the work and where a person is not able to financially support the work, we respect this.

Generosity is an important part of our understanding of God's character and his will for us is to flourish in this area.

This is taught with care at various points in the year during our weekly Sunday service. It is very important to us that an individual never feels compelled to give and we are always clear that whatever they may decide to give is between them and God.

Pay Policy

A remuneration committee makes recommendations to the trustees for the salary scales for all staff and for specific salaries on those scales for senior staff. The trustees consider the recommendations for any individuals in their absence.

Risk Management

The Trustees have implemented appropriate policies to manage the internal finances of the charity. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- a) an annual Budget considered by the Trustees; and
- b) regular consideration by the Trustees of financial reports; and
- c) delegation of authority and segregation of duties; and
- d) Identification and management of risks.

The trustees aim to review on a regular basis the adequacy of the system and the main risks that the Church may find arising. The trustees believe that maintaining the free reserves, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions.

Summary

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

Reserves Policy

The reserves policy set by the Trustees is to carry net unrestricted income equal to a minimum of 6 months' committed expenditure. Committed expenditure includes Sunday venue costs, all salary costs plus any direct debits. At 31st July 2025, the 6-month committed expenditure amount was £100.0k. Unrestricted net income at the year-end were £118.5k and the Trustees are happy that this amount is above the policy set.

Trustees' approval of the annual report

The annual report was approved by the trustees on 11th May 2026

[As signed]

Paul Bevan

Signed on behalf of the trustee board.

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st JULY 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2025.

Responsibilities and Basis of Report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charities gross income exceed £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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

[As signed]

Signed: Jonathan Wilson FCA CTA

Dated: 11th May 2026

Chartered Accountant - ICAEW

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31st July 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Incoming resources:							
Donations and legacies	2	242,948	208,208	451,156	288,828	14,613	303,441
Grants	3	-	82,027	82,027	-	252,918	252,918
Charitable Activities		32,790	-	32,790	73,536	-	73,536
Investments		1,525	-	1,525	1,903	-	1,903
Trading Activities		85,949	-	85,949	112,498	-	112,498
Total incoming resources		363,212	290,235	653,447	476,765	267,531	744,296
Resources expended:							
Charitable activities	4	289,184	35,286	324,470	309,742	189,832	499,574
Cost of Trading		93,123	92,116	185,239	92,623	76,617	169,240
Total resources expended:		382,307	127,402	509,709	402,365	266,449	668,814
Net surplus / (Deficit) for the year		(19,095)	162,833	143,738	74,400	1,082	75,482
Transfer between funds		(83,384)	83,384	-	-	-	-
Net movement in funds		(102,479)	246,217	143,738	74,400	1,082	75,482
Reconciliation of funds:							
Total funds brought forward		220,492	69,568	290,060	146,092	68,486	214,578
Total funds carried forward		118,013	315,785	433,798	220,492	69,568	290,060

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

The notes on page 14 to 24 form part of these accounts.

BALANCE SHEET

As at 31st July 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fixed Assets							
Tangible assets	8	35,796	-	35,796	34,505	-	34,505
Current Assets							
Debtors	9	7,127	1,748	8,875	49,463	-	49,463
Cash at Bank		106,047	320,210	426,257	183,713	69,568	253,281
Total Current Assets		113,174	321,958	435,132	233,176	69,568	302,744
Creditors							
Amounts falling due within one year	10	27,236	6,173	33,409	33,861	-	33,861
Net Current Assets		85,938	315,785	401,723	199,315	69,568	268,883
Amounts falling due after one year	11	3,721	-	3,721	13,328	-	13,328
Total Net Assets		118,013	315,785	433,798	220,492	69,568	290,060
Represented by:							
Unrestricted funds		118,013	-	118,013	220,492	-	220,492
Restricted funds		-	315,785	315,785	-	69,568	69,568
Total funds		118,013	315,785	433,798	220,492	69,568	290,060

The notes on page 14 to 24 form part of these accounts.

The financial statements were approved by the trustees on 11th May 2026 and were signed on its behalf by:

[As signed]

Paul Bevan

Trustees

CASHFLOW STATEMENT

For the year ended 31st July 2025

	2025	2024
	£	£
Cashflow from operating activity		
Net incoming / (outgoing) resources for the year	143,738	75,482
Adjustments for:		
Depreciation	10,159	9,395
Increase / (Decrease) in debtors	40,588	<i>(23,891)</i>
(Decrease) / Increase in creditors	<i>(452)</i>	3,655
Net Cashflow from operating activities	194,033	64,641
Cashflow from investing activities		
Payment to acquire fixed assets	<i>(11,450)</i>	<i>(11,128)</i>
Net cashflow from investment activities	<i>(11,450)</i>	<i>(11,128)</i>
Cashflow from financing activities		
Repayments of borrowings	<i>(9,607)</i>	<i>(8,613)</i>
Net cash from financing activities	<i>(9,607)</i>	<i>(8,613)</i>
Net increase / (decrease) in cash in the year	172,976	44,900
Cash at the beginning of the year	253,281	208,381
Cash at the end of the year	426,257	253,281

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

1) Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Charities SORP (FRS 102) published on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Manchester Vineyard meets the definition of a public benefit entity as set out in FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

a) Fund accounting

Unrestricted Funds:	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds:	These are unrestricted funds earmarked by the trustees for particular purposes. 15% of our voluntary income is set apart to be given away or spent on activities which benefit those outside our church. There is no legal obligation to set apart these funds; this is simply a long-term policy agreed by the trustees.
Restricted funds:	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

b) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid reclaimed is recognised in the financial period to which it relates.

Income from any other activities is recognised when earned.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

c) Voluntary Help and Gifts in kind

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 accounts as they cannot be reliably measured.

Donated goods and services, where significant, are included in income at an estimate of their value to the charity. An expense is recognised as those goods, facilities and services are consumed or distributed to beneficiaries.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

1) Accounting Policies (Continued)

d) Expenditure

Expenditure, including irrecoverable VAT, is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities is accounted for on an accruals basis, the costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

e) Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

f) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

g) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalises assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

Depreciation is charged at the following annual rates, commencing in the year of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives.

Motor vehicles: 20% straight Line basis.

Other assets: 15% straight Line basis.

Buildings: 10% straight Line basis.

h) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred. If they have not been paid or received, they are included as a debtor or creditor.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

1) Accounting Policies (Continued)

i) Pensions

The church operates a defined contribution pension scheme, contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

j) VAT

Manchester Vineyard is registered for VAT. VAT is not recoverable in respect of the charitable part of Manchester Vineyard's activities. VAT is recoverable in respect of the portion of Manchester Vineyard's activities which are defined as business activities for VAT purposes.

Where applicable Manchester Vineyard claims a portion of the VAT on expenditure based on the proportion of business to charitable activity that we undertake as agreed with HMRC.

Expenditure classified as charitable in nature is therefore shown in these financial statements inclusive of the VAT that we are unable to reclaim.

k) Going concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

m) General information

Manchester Vineyard is a charitable incorporated organisation registered in England, registered number CE005409, and charity registered number 1165564.

n) Critical accounting estimates and assumptions:

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Depreciation of tangible fixed assets:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

2) Donations and legacies

The majority of the incoming resources are donations from Church members.

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Income from donations	198,418	208,053	406,471	240,934	14,458	255,392
Gift Aid	44,530	155	44,685	47,894	155	48,049
	242,948	208,208	451,156	288,828	14,613	303,441

3) Grants Income Received

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Manchester City Council	-	37,329	37,329	-	162,720	162,720
National Lottery Fund	-	27,375	27,375	-	15,844	15,844
One Manchester	-	-	-	-	540	540
Benefact Trust	-	7,933	7,933	-	7,933	7,933
Forever Manchester	-	2,500	2,500	-	2,500	2,500
Tesco	-	375	375	-	1,125	1,125
Save the Children	-	1,200	1,200	-	13,000	13,000
Valencia Community Fund	-	-	-	-	20,958	20,958
The Educational Trust	-	-	-	-	2,028	2,028
Family Hubs	-	-	-	-	10,000	10,100
Sporting Asset Ltd	-	-	-	-	16,720	16,720
Manchester Community Central	-	1,500	1,500	-	-	-
Transport for Greater Manchester	-	265	265	-	-	-
Manchester Settlement	-	3,550	3,550	-	-	-
	-	82,027	82,027	-	252,918	252,918

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

4) Resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Gathering & Events	107,907	-	107,907	106,081	-	106,081
Training & Conferences	5,161	-	5,161	16,164	-	16,164
Pastoral	2,164	-	2,164	3,531	-	3,531
Outreach & giving	25,859	25,109	50,968	31,318	5,285	36,603
Staff Costs	108,049	-	108,049	110,229	-	110,229
422 Project Renovation	-	10,177	10,177	-	184,547	184,547
Administration	40,044	-	40,044	42,419	-	42,419
	289,184	35,286	324,470	309,742	189,832	499,574

5) Governance Costs

The costs of governance is included in resources expended and is as follows:

Total 2025	Total 2024
£	£
27,056	23,202

6) Staff Costs

An analysis of staff costs is as follows:

	Total 2025	Total 2024
	£	£
Wages and Salaries	176,460	137,219
Employer's national Insurance	15,669	9,254
Employer's pensions contributions	11,792	7,308
	203,921	153,781

No employees received employment benefits of more than £60,000 in either in the current or preceding year.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

An analysis of average no. of employees is as follows:

	Total 2025	Total 2024
Pastoral	5.0	3.5
Operational	8.4	10.2
The average number of employees during the year was	13.4	13.7

An analysis of average full time equivalent of employees is as follows:

	Total 2025	Total 2024
Pastoral	1.8	1.5
Operational	3.4	3.1
The number of full-time equivalent staff was	5.2	4.6

7) Key management

An analysis of staff costs is as follows:

	Total 2025	Total 2024
	£	£
Wages and Salaries	82,991	79,415
Employers national Insurance	8,439	7,156
Employers' pensions contributions	8,125	5,124
	99,555	91,695

There were 4 members of staff (2024 – 4), that the trustees consider to be key management staff.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

8) Tangible Fixed Assets

	Buildings	Media & Sound Equipment	Office Equipment	Other Equipment	Total
	£	£	£	£	£
Cost					
Brought forward	-	45,810	14,466	12,850	73,126
Additions in the year	6,129	-	1,083	4,238	11,450
Carried forward	6,129	45,810	15,549	17,088	84,576
Depreciation					
Brought forward	-	22,552	9,503	6,566	38,621
Charge for the year	613	5,777	1,536	2,233	10,159
Carried forward	613	28,329	11,039	8,799	48,780
Net Book Value					
at 31st July 2025	5,516	17,481	4,510	8,289	35,796
at 31 st July 2024	-	23,258	4,963	6,284	34,505

9) Debtors

	Total 2025	Total 2024
	£	£
Gift Aid debtor	5,560	10,896
Other debtors	3,225	38,567
	8,875	49,463

The gift aid tax refund owed at the year-end were received in the months following the end of the year.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

10) Creditors – amounts falling due within one year

	Total 2025	Total 2024
	£	£
Accruals	15,637	17,662
Pensions	1,219	1,431
Taxation and social security	2,626	5,879
Loan within one year	8,889	8,889
Other creditors	5,038	-
	33,409	33,861

11) Creditors – amounts falling due after one year

	Total 2025	Total 2024
	£	£
Loan after one year	3,721	13,328

Included within the above are amounts falling due as follows:

	Total 2025	Total 2024
Between one and two years		
Loan	3,721	8,889
Between one and two years		
Loan	-	4,439

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

12) Financial Instruments

	Total 2025	Total 2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	426,257	253,281
Financial assets measured at amortised cost	3,119	21,601
	429,376	274,882
Financial liabilities		
Financial liabilities measured at amortised cost	31,083	39,879

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised costs comprise trade debtors.

Financial liabilities measured at amortised cost comprise accruals and bank loans and overdraft.

13) Analysis of movement in funds

	Opening balance 2024	Incoming resources 2025	Outgoing resources 2025	Transfers 2025	Closing balance 2025
	£	£	£	£	£
Restricted Funds					
For the City	295	-	-	-	295
422 Manchester Project	2,012	82,027	109,009	63,716	38,746
Building Fund	60,676	198,518	11,861	(9,427)	237,906
Food Bank on Wheels	3,418	-	445	-	2,973
Other	3,167	9,690	6,087	29,095	35,865
	69,568	290,235	127,402	83,384	315,785
Unrestricted Funds					
	220,492	363,212	382,307	(83,384)	118,013
Total	290,060	653,447	509,709	-	433,798

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

	Opening balance 2023	Incoming resources 2024	Outgoing resources 2024	Transfers 2024	Closing balance 2024
	£	£	£	£	£
Restricted Funds					
For the City	295	-	-	-	295
422 Manchester Project	15,096	252,918	266,002	-	2,012
Building Fund	46,218	14,458	-	-	60,676
Food Bank on Wheels	3,418	-	-	-	3,418
Acts 2 – In-Need Response	422	-	422	-	-
Other	3,037	155	25	-	3,167
	68,486	267,531	266,449	-	69,568
Unrestricted Funds	146,092	476,765	402,365	-	220,492
Total	214,578	744,296	668,814	-	290,060

Restricted Funds and the use of these funds are as follows:

For the City:	To fund compassion projects in Manchester.
422 Manchester Project:	An ongoing project to acquire and renovate a building leased from Manchester City Council to facilitate outreach work in the local community.
Building Fund:	To fund the costs associated with purchasing a church building.
Food Bank on Wheels:	In partnership with Manchester City Council provide a food bank to support those in need in the local community.
Acts 2 – In-Need Response:	Support those in need in our city, church members and overseas projects in Albania, India, Kenya & Austria.

14) Transactions with trustees

None of the trustees received any fees for their services as Trustees.

The following payments are permitted by section 6 (2g) of the charities governing document.

P Lowe and N Woodcock are Trustees and engaged in Ministry for the Church, for which employment costs of £60,544 (2023/24: £54,539) were made during the year, this includes all employer costs. Included in this amount, employer pension contributions of £4,599 (2023/24: £3,091) were made.

The following payments are permitted by section 6 (2b) of the charities governing document.

P Bevan engaged in operational services for the church, for which payments of £13,123 (2023/24: £7,241) were made during the year.

Trustees or their family members were reimbursed during the year for expenditure that was in pursuit of various activities of the church. 4 trustees or related family members received reimbursements in the year (2023/24: 4). Reimbursements to trustees or related family members amounted to £12,038 (2023/24: £20,488).

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2025

15) Transactions with related parties

The following is a summary of organisations and individuals, which are related to Manchester Vineyard together with details of the transactions made with them during the year.

Vineyard Churches UK & Ireland (Charity No. 1099748) connects churches with common values and practices, providing spiritual guidance and oversight to Vineyard church leaders. We use the name Vineyard with their permission and give them 5% of our voluntary income to help support their work, this totalled £12,035 (2023/24: £14,274)

We also employ staff for additional hours to carry out work on behalf of VCUKI and are reimbursed for this activity the amount refunded totalled £27,690 (2023/24: £43,284) in the year, these are not included in our staff costs in Note 6.

The charity received donations totalling £30,566 (2023/24: £13,913) from related parties, including any related gift aid (related parties includes the trustees, any other members of key management and anyone closely connected to them).

Remuneration in the year was paid to family members of the Trustee P Lowe who were employed in their own right employment costs totalling £29,899 (2023/24: £26,298) were made.

There are no further related party transactions to disclose apart from these above.

16) Fund Transfers

Expenditure from prior years have been corrected in this year for cost that had been allocated to unrestricted funds rather than restricted funds as well as reallocation between restricted funds.

17) Control

There is no ultimate controlling party.

18) Going Concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

MANCHESTER VINEYARD

England & Wales - Charity number 1165564

Accounts



MANCHESTER
VINEYARD

Report and Accounts
For the year ended 31st July 2024

Registered Charity Number: 1165564

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Charity Information

Charity Registration Number: 1165564

Registered Address: Colony
5 Piccadilly Place
Manchester
M1 3BR

Governing Document: Manchester Vineyard is governed by its Constitution dated 12 February 2016 and was created as a Charitable Incorporated Organisation (“the CIO”) registered with the Charity Commission.

Trustees: Adam Blundy
Paul Lowe
Naomi Woodcock
Paul Bevan
Simon Bond

Key Management: Paul & Steph Lowe (Church Leaders)

Banker: Lloyd Bank PLC
1 Legg Street
Chelmsford
CM1 1JS

Independent Examiner: Jonathan Wilson Chartered Accountant
Cromwell House, 68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

The trustees present their annual report, together with the unaudited financial statements of the charity, for the year ended 31st July 2024.

Structure, Governance and Management

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet together at least three times a year and are responsible for all major decisions taken in relation to running the church and the activities provided by the charity. The day-to-day management of the church and activities are delegated to Church Leaders Paul & Steph Lowe.

Within the local church, Paul and Steph lead the church and are supported by a team they lead and are developing. As the church has grown, some of these leaders have oversight in a paid capacity. Paul & Steph have numerous mechanisms of oversight and accountability.

The church is also affiliated to Vineyard Churches UK and Ireland, a wider network of over 120 churches across the UK. Each year, Manchester Vineyard grants a proportion of its income to the work of Vineyard Churches UK and Ireland. The Vineyard is an episcopal movement, whereby Paul and Steph are overseen and accountable to an Area Leader.

Appointment of Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of Manchester Vineyard, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

Background and introduction

Manchester Vineyard launched Sunday gatherings in the September of 2016. Paul and Steph Lowe, the church leaders, were commissioned and planted from Trent Vineyard in Nottingham and together with a small group of people started Manchester Vineyard.

Initially the group met in people's homes and on moving to Sundays has over a period of time rented a number of different venues to accommodate the various stages of the church. It is a church, new to the city of Manchester, with a heart to Love Jesus and Love Manchester. The church reaches people in-person and online with more attending at special gatherings like Christmas, baptisms and special events across the city such as bonfire night.

The Vision for Manchester Vineyard is to:

“Establish an authentic, relevant, growing and biblically-based church. Purposed by a passion for Jesus and empowered by the Holy Spirit, we intend to worship God and extend compassion, as we live on a mission to love, serve and call into the fullness of life, the people of Manchester.

We aim to identify, develop and equip leaders. We also believe we are called to plant new churches, some of which will be in Manchester, and to encourage and resource the wider Church.”

Simply put, we want to build a community that will live the way that Jesus did, seeking to shape the culture of Manchester, one life at a time.

In setting and planning activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Review of the Year

Manchester Vineyard Church

We have continued to seek to live out our mandate to Love Jesus and Love Manchester. There have certainly been a number of challenges having had to change our Sunday rented venues, four times in 6 months. The team and church have had to plough a significant amount of time and resources into facilitating the many changes and logistical arrangements. That said we are encouraged many have continued to join the church, 82 new adults have joined the church. They have been welcomed and drawn into our community through our 6-weekly welcome meals alongside other gatherings, with a whole team of volunteers dedicated to connecting with new people and helping them find ways to connect and feel at home.

Our Sunday gatherings saw an average of over 220 people attend every week. Our volunteers have approximately served a remarkable **8,170** hours across the Sundays; each week transforming the venues, in which we meet, into a welcoming and functional church space including multiple childrens' group rooms, a large reception area with refreshments, and a meeting hall with worship, sound and capability to live-streaming the service.

Similarly, our volunteer-led small groups which meet during the week, for community and support, have hosted a growing number of people every week in homes across Greater Manchester. We started the year with the express desire to see more small groups planted, and in more boroughs across the Greater Manchester area; we now have multiple small groups spanning across Manchester, Stockport, Tameside and Trafford. There have been remarkable stories of how being a part of these small communities has impacted people's mental health, tackling isolation, and providing both practical and pastoral support beyond just the weekly gathering.

Our Kid's Team, in addition to running multiple different age groups during our Sunday morning gathering, as well as having to adapt due to changes in venues, have put on bi-monthly family events including fun days, picnics, Easter Egg hunts and parties. Overall, we have seen nearly **80** children from our church and the community come regularly to these. We have also had children share how they have been supported pastorally through being bullied at school or through difficult transitions.

We have had **25** people join our Alpha courses throughout the year to explore the Christian faith, and we have a team of volunteers who have helped to deliver the Alpha course in a local prison for 48 inmates.

In addition to our paid staff team, we have a wider volunteer team of **13** who each give a minimum of 7 weekly hours (2.60 FTE). As the church has grown, we have formalised the leadership structure with the introduction of assistant pastors and other key volunteer roles to bring organisational clarity and efficiency. As a result, the Church Leaders, Paul and Steph Lowe were able to take a sabbatical at the start of the financial year with little disruption to the running and pastoring of the church and its functions, and we continued to see growth in that time.

422 Community Hub

This year we have continued to finish off the final refurbishments to the building installing a new heating system which includes air source heat pumps, photovoltaic panels and a brand new boiler. This will go a long way to ensure the sustainability of 422 for many years to come, lessen our environmental impact, and utility bills!

We have expanded our school holiday provision to run holiday clubs and events throughout the summer, winter and Easter in response to local needs and the request of our local families. We have seen local parents invited into volunteering and we have been able to provide training and references to help local mums step into further training, education and paid employment.

The Pantry has continued to practically provide each week and has given away 6,934 kilograms of food and essentials this year. It has supported 72 referrals representing around 180 people receiving support each week. As well as immediate provision it has also supported people to help change their challenging situations through signposting, advice, and offering the community support. We have continued to provide our weekly English language cafe, grants for low-income families and have worked with the local council to convene an anti-poverty network among our local schools.

Manchester Vineyard and community volunteers on our programmes have given 2,463 hours of volunteering this year to make all our programmes possible.

The 422 Cafe has provided 1,545 hours of support to clients with additional needs or disabilities through a partnership with Pure Innovations. They have served 2,146 affordable meals, 2,169 hot drinks and freshly baked and served 1,206 slices of cake.

We have seen new groups take up long-term leases in 422 including Cracking Good Food and Living Well, the NHS mental health support team. The building has hosted a range of programmes to boost employability, provide training, ESOL classes and increase health outcomes through things like flu jab days and affordable space for fitness groups. **147** people, organisations, groups and/or businesses made bookings at 422 this year and we hope for more growth to help facilitate all that we are uniquely placed to do in this community.

International projects

We have continued to offer support in an overseas capacity to our partner project in Albania, including donating towards regular food provision in Albania to ensure they are able to continue the work they do in their community.

Future Plans

Our future plans are to build on the vision and developments we have already been working on;

Firstly, we are seeking to source a Sunday and midweek space of our own. A considerable amount of work has gone into this and we have made some significant steps forward. As we continue to face various infrastructure challenges, finding such a facility will be a crucial springboard for not only maintaining, but growing what we are doing.

Secondly, we are continuing to invest in the development of the community and reaching into boroughs of the city where we currently don't have small groups. We have had a high degree of change over the last year and are highly aware of the need to build and invest in relationships and community building.

We continue to have a growing group of people who are committed to fulfilling Manchester Vineyard's vision, and we are therefore working to ensure we have the foundations in place for all that lies ahead for us as we serve our city and our God.

As part of continuing to strengthen the 422 hub project we have hired a full time Business and Operations Manager so that we can ensure the project can be sustainable into the future.

Volunteers

We actively encourage people to volunteer their time and get involved serving the church. We could not operate and do everything we do without the generosity and dedication of those who diligently serve each year.

Throughout the year we had opportunities for voluntary hours both in support of Sunday, mid-week activities, administration and in our project 422.

Active volunteers - 131

Total volunteer hours for the year – **26,959**

Financial Review

The trustees, after appropriate review, have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future.

Income received by the charity for the period ending 31st July 2024 totalled **£744,296** (2023: £774,305). This included restricted income totalling **£267,531** (2023: £399,033). Expenditure for the period amounted to **£668,814** (2023: £882,256), resulting in a surplus of **£75,482** (2023 was a deficit of £107,951).

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Fund Raising

Manchester Vineyard is very careful and sensitive in how we raise funds. The church does not employ or work with professional fundraisers, nor do we solicit donations on the street, via phone calls or letters. We invite those who are part of our church to support the work and where a person is not able to financially support the work, we respect this.

Generosity is an important part of our understanding of God's character and his will for us is to flourish in this area.

This is taught with care at various points in the year during our weekly Sunday service. It is very important to us that an individual never feels compelled to give and we are always clear that whatever they may decide to give is between them and God.

Pay Policy

A remuneration committee makes recommendations to the trustees for the salary scales for all staff and for specific salaries on those scales for senior staff. The trustees consider the recommendations for any individuals in their absence.

Risk Management

The Trustees have implemented appropriate policies to manage the internal finances of the charity. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- a) an annual Budget considered by the Trustees; and
- b) regular consideration by the Trustees of financial reports; and
- c) delegation of authority and segregation of duties; and
- d) Identification and management of risks.

The trustees aim to review on a regular basis the adequacy of the system and the main risks that the Church may find arising. The trustees believe that maintaining the free reserves, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions.

Summary

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

Reserves Policy

The reserves policy set by the Trustees is to carry net unrestricted income equal to a minimum of 6 months' committed expenditure. Committed expenditure includes Sunday venue costs, all salary costs plus any direct debits. At 31st July 2024, the 6-month committed expenditure amount was £100.0k. Unrestricted net income at the year-end were £220.5k and the Trustees are happy that this amount is well above the policy set.

Trustees' approval of the annual report

The annual report was approved by the trustees on 12th May 2025



Paul Bevan

Signed on behalf of the trustee board.

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st JULY 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2024.

Responsibilities and Basis of Report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charities gross income exceed £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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

[As Signed]

Signed: Jonathan Wilson FCA CTA
Chartered Accountant - ICAEW

Dated: 12th May 2025

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31st July 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming resources:							
Donations and legacies	2	288,828	14,613	303,441	257,860	11,085	268,945
Grants	3	-	252,918	252,918	-	387,948	387,948
Charitable Activities		73,536	-	73,536	55,145	-	55,145
Investments		1,903	-	1,903	772	-	772
Trading Activities		112,498	-	112,498	61,495	-	61,495
Total incoming resources		476,765	267,531	744,296	375,272	399,033	774,305
Resources expended:							
Charitable activities	4	309,742	189,832	499,574	255,038	484,629	739,667
Cost of Trading		92,623	76,617	169,240	110,481	32,108	142,589
Total resources expended:		402,365	266,449	668,814	365,519	516,737	882,256
Net surplus / (Deficit) for the year		74,400	1,082	75,482	9,753	(117,704)	(107,951)
Transfer between funds		-	-	-	(8,736)	8,736	-
Net movement in funds		74,400	1,082	75,482	1,017	(108,968)	(107,951)
Reconciliation of funds:							
Total funds brought forward		146,092	68,486	214,578	145,075	177,454	322,529
Total funds carried forward		220,492	69,568	290,060	146,092	68,486	214,578

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

The notes on page 13 to 24 form part of these accounts.

BALANCE SHEET

As at 31st July 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fixed Assets							
Tangible assets	7	34,505	-	34,505	32,772	-	32,772
Current Assets							
Debtors	8	49,463	-	49,463	25,572	-	25,572
Cash at Bank		183,713	69,568	253,281	139,895	68,486	208,381
Total Current Assets		233,176	69,568	302,744	165,467	68,486	233,953
Creditors							
Amounts falling due within one year	9	33,861	-	33,861	30,206	-	30,206
Net Current Assets		199,315	69,568	268,883	135,261	68,486	203,747
Amounts falling due after one year	10	13,328	-	13,328	21,941	-	21,941
Total Net Assets		220,492	69,568	290,060	146,092	68,486	214,578
Represented by:							
Unrestricted funds		220,492	-	220,492	146,092	-	146,092
Restricted funds		-	69,568	69,568	-	68,486	68,486
Total funds		220,492	69,568	290,060	146,092	68,486	214,578

The notes on page 13 to 24 form part of these accounts.

The financial statements were approved by the trustees on 12th May 2025 and were signed on its behalf by:



Paul Bevan
Trustees

CASHFLOW STATEMENT

For the year ended 31st July 2024

	2024	2023
	£	£
Cashflow from operating activity		
Net incoming / (outgoing) resources for the year	75,482	(107,591)
Adjustments for:		
Depreciation	9,395	9,078
Increase in debtors	(23,891)	(13,010)
Increase in creditors	3,655	12,234
Net Cashflow from operating activities	64,641	(99,649)
Cashflow from investing activities		
Payment to acquire fixed assets	(11,128)	(13,246)
Net cashflow from investment activities	(11,128)	(13,246)
Cashflow from financing activities		
Repayments of borrowings	(8,613)	(6,207)
Net cash from financing activities	(8,613)	(6,207)
Net increase / (decrease) in cash in the year	44,900	(119,102)
Cash at the beginning of the year	208,381	327,483
Cash at the end of the year	253,281	208,381

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

1) Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Charities SORP (FRS 102) published on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Manchester Vineyard meets the definition of a public benefit entity as set out in FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

a) Fund accounting

Unrestricted Funds:	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds:	These are unrestricted funds earmarked by the trustees for particular purposes. 15% of our voluntary income is set apart to be given away or spent on activities which benefit those outside our church. There is no legal obligation to set apart these funds; this is simply a long-term policy agreed by the trustees.
Restricted funds:	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

b) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid reclaimed is recognised in the financial period to which it relates.

Income from any other activities is recognised when earned.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

c) Voluntary Help and Gifts in kind

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 accounts as they cannot be reliably measured.

Donated goods and services, where significant, are included in income at an estimate of their value to the charity. An expense is recognised as those goods, facilities and services are consumed or distributed to beneficiaries.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

1) Accounting Policies (Continued)

d) Expenditure

Expenditure, including irrecoverable VAT, is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities is accounted for on an accruals basis, the costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

e) Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

f) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

g) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalises assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

Depreciation is charged at the following annual rates, commencing in the year of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives.

Motor vehicles: 20% straight Line, accrued from the month of purchase.

Other assets: 15% straight Line, accrued from the month of purchase.

h) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred. If they have not been paid or received, they are included as a debtor or creditor.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

1) Accounting Policies (Continued)

i) Pensions

The church operates a defined contribution pension scheme, contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

j) VAT

Manchester Vineyard is registered for VAT. VAT is not recoverable in respect of the charitable part of Manchester Vineyard's activities. VAT is recoverable in respect of the portion of Manchester Vineyard's activities which are defined as business activities for VAT purposes.

Where applicable Manchester Vineyard claims a portion of the VAT on expenditure based on the proportion of business to charitable activity that we undertake as agreed with HMRC.

Expenditure classified as charitable in nature is therefore shown in these financial statements inclusive of the VAT that we are unable to reclaim.

k) Going concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

m) General information

Manchester Vineyard is a charitable incorporated organisation registered in England, registered number CE005409, and charity registered number 1165564.

n) Critical accounting estimates and assumptions:

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Depreciation of tangible fixed assets:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

2) Donations and legacies

The majority of the incoming resources are donations from Church members.

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
Income from donations	240,934	14,458	255,392	216,090	9,290	225,380
Gift Aid	47,894	155	48,049	41,770	1,795	43,565
	288,828	14,613	303,441	257,860	11,085	268,945

3) Grants Income Received

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
Manchester City Council	-	162,720	162,720	-	200	200
Sports England – Lottery Fund	-	-	-	-	12,150	12,150
National Lottery Fund	-	15,844	15,844	-	215,156	215,156
One Manchester	-	540	540	-	5,400	5,400
Great Places	-	-	-	-	5,000	5,000
The Charity Services	-	-	-	-	1,450	1,450
Oglesby Charitable Trust	-	-	-	-	30,000	30,000
Asda	-	-	-	-	5,000	5,000
Coop	-	-	-	-	2,187	2,187
Forever Manchester	-	2,500	2,500	-	-	-
Edward Holt Trust	-	-	-	-	66,000	66,000
Viridor	-	-	-	-	30,820	30,820
Beatrice Lang Trust	-	-	-	-	5,000	5,000
Tesco	-	1,125	1,125	-	500	500
Save the Children	-	13,000	13,000	-	9,085	9,085
Valencia Community Fund	-	20,958	20,958	-	-	-
The Educational Trust	-	2,028	2,028	-	-	-
Family Hubs	-	10,000	10,000	-	-	-

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

Benefact Trust	-	7,933	7,933		-	-	-
Sporting Asset Ltd	-	16,270	16,270		-	-	-
	-	252,918	252,918		-	387,948	387,948

4) Resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2024		Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£		£	£	£
Gathering & Events	106,081	-	106,081		80,538	-	80,538
Training & Conferences	16,164	-	16,164		9,143	-	9,143
Pastoral	3,531	-	3,531		2,906	-	2,906
Outreach & giving	31,318	5,285	36,603		25,612	8,281	33,893
Staff Costs	110,229	-	110,229		99,927	-	99,927
422 Project Renovation	-	184,547	184,547		-	476,348	476,348
Administration	42,419	-	42,419		36,912	-	36,912
	309,742	189,832	499,574		255,038	484,629	739,667

5) Governance Costs

The costs of governance is included in resources expended and is as follows:

Total 2024	Total 2023
£	£
23,202	15,777

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

6) Staff Costs

An analysis of staff costs is as follows:

	Total 2024	Total 2023
	£	£
Wages and Salaries	137,219	114,969
Employer's national Insurance	9,254	8,053
Employer's pensions contributions	7,308	5,302
	153,781	128,324
	153,781	128,324

No employees received employment benefits of more than £60,000 in either in the current or preceding year.

An analysis of average no. of employees is as follows:

	Total 2024	Total 2023
Pastoral	3.5	3.5
Operational	10.2	9.8
The average number of employees during the year was	13.7	13.3
	13.7	13.3

An analysis of average full time equivalent of employees is as follows:

	Total 2024	Total 2023
Pastoral	1.5	1.5
Operational	3.1	2.8
The number of full-time equivalent staff was	4.6	4.3
	4.6	4.3

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

7) Key management

An analysis of staff costs is as follows:

	Total 2024	Total 2023
	£	£
Wages and Salaries	79,415	82,912
Employers national Insurance	7,156	7,513
Employers' pensions contributions	5,124	4,086
	91,695	94,511

There are currently 4 members of staff (2023 – 4), the trustees consider to be key management; Paul & Steph Lowe, Matthew Patkai and Naomi Woodcock.

8) Tangible Fixed Assets

	Media & Sound Equipment	Office Equipment	Other Equipment	Total
	£	£	£	£
Cost				
Brought forward	36,126	14,466	11,406	61,998
Additions in the year	9,684	-	1,444	11,128
Carried forward	45,810	14,466	12,850	73,126
Depreciation				
Brought forward	16,512	7,797	4,917	29,226
Charge for the year	6,040	1,706	1,649	9395
Carried forward	22,552	9,503	6,566	38,621
Net Book Value				
at 31st July 2024	23,258	4,963	6,284	34,505
at 31 st July 2023	19,614	6,669	6,489	32,772

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

9) Debtors

	Total 2024	Total 2023
	£	£
Gift Aid debtor	10,896	3,890
Prepayments	-	2,663
Other debtors	38,567	19,019
	49,463	25,572

The gift aid tax refund owed at the year-end were received in the months following the end of the year.

10) Creditors – amounts falling due within one year

	Total 2024	Total 2023
	£	£
Accruals	17,662	14,649
Pensions	1,431	1,248
Taxation and social security	5,879	5,420
Loan within one year	8,889	8,889
	33,861	30,206

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

11) Creditors – amounts falling due after one year

	Total 2024	Total 2023
	£	£
Loan after one year	<u>13,328</u>	<u>21,941</u>

Included within the above are amounts falling due as follows:

	Total 2024	Total 2023
Between one and two years		
Loan	<u>8,889</u>	<u>8,889</u>
Between one and two years		
Loan	<u>4,439</u>	<u>13,052</u>

12) Financial Instruments

	Total 2024	Total 2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	253,281	208,381
Financial assets measured at amortised cost	<u>21,601</u>	<u>17,198</u>
	<u>274,882</u>	<u>225,579</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>39,879</u>	<u>45,478</u>

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised costs comprise trade debtors.

Financial liabilities measured at amortised cost comprise accruals and bank loans and overdraft.

NOTES to the FINANCIAL STATEMENTSFor the year ended 31st July 2024**13) Analysis of movement in funds**

	Opening balance 2023	Incoming resources 2024	Outgoing resources 2024	Transfers 2024	Closing balance 2024
	£	£	£	£	£
Restricted Funds					
For the City	295	-	-	-	295
422 Manchester Project	15,096	252,918	266,002	-	2,012
Build for the future	46,218	14,458	-	-	60,676
Food Bank on Wheels	3,418	-	-	-	3,418
Acts 2 – In-Need Response	422	-	422	-	-
Other	3,037	155	25	-	3,167
	68,486	267,531	266,449	-	69,568
Unrestricted Funds	146,092	476,765	402,365	-	220,492
Total	214,578	744,296	668,814	-	290,060

	Opening balance 2022	Incoming resources 2023	Outgoing resources 2023	Transfers 2023	Closing balance 2023
	£	£	£	£	£
Restricted Funds					
For the City	25	270	-	-	295
422 Manchester Project	127,489	387,947	509,076	8,736	15,096
Build for the future	44,043	2,796	621	-	46,218
Food Bank on Wheels	3,333	85	-	-	3,418
Acts 2 – In-Need Response	1,345	388	1,311	-	422
Other	1,219	7,547	5,729	-	3,037
	177,454	399,033	516,737	8,736	68,486
Unrestricted Funds	145,075	375,272	365,519	(8,736)	146,092
Total	322,529	774,305	882,256	-	214,578

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

Restricted Funds and the use of these funds are as follows:

For the City:	To fund compassion projects in Manchester.
422 Manchester Project:	An ongoing project to acquire and renovate a building leased from Manchester City Council to facilitate outreach work in the local community.
Build for the future:	To fund the future growth and expansion of Manchester Vineyard objectives.
Food Bank on Wheels:	In partnership with Manchester City Council provide a food bank to support those in need in the local community.
Acts 2 – In-Need Response:	Support those in need in our city, church members and overseas projects in Albania, India, Kenya & Austria.

14) Transactions with trustees

None of the trustees received any fees for their services as Trustees.

The following payments are permitted by section 6 (2g) of the charities governing document.

P Lowe and N Woodcock are Trustees and engaged in Ministry for the Church, for which employment costs of £54,539 (2023: £54,754) were made during the year, this includes all employer costs. Included in this amount, employer pension contributions of £3,091 (2023: £2,353) were made.

The following payments are permitted by section 6 (2b) of the charities governing document.

P Bevan engaged in operational services for the church, for which payments of £7,241 were made during the year.

Trustees or their family members were reimbursed during the year for expenditure that was in pursuit of various activities of the church. 4 trustees or related family members received reimbursements in the year (2023 - 2). Reimbursements to trustees or related family members amounted to £20,488 (2023 - £38,142).

15) Transactions with related parties

The following is a summary of organisations and individuals, which are related to Manchester Vineyard together with details of the transactions made with them during the year.

Vineyard Churches UK & Ireland (Charity No. 1099748) connects churches with common values and practices, providing spiritual guidance and oversight to Vineyard church leaders. We use the name Vineyard with their permission and give them 5% of our voluntary income to help support their work, this totalled £14,274 (2023 £11,490)

We also employ staff for additional hours to carry out work on behalf of VCUKI and are reimbursed for this activity the amount refunded totalled £43,284 (2023 £37,735) in the year, these are not included in our staff costs in Note 6.

The charity received donations totalling £13,913 (2023: £13,750) from related parties, including any related gift aid (related parties includes the trustees, any other members of key management and anyone closely connected to them).

Remuneration in the year was paid to family members of the Trustee P Lowe who were employed in their own right employment costs totalling £26,298 (2023 £23,466) were made.

There are no further related party transactions to disclose apart from these above.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2024

16) Fund Transfers

Expenditure from prior years have been corrected in this year for cost that had been allocated to unrestricted funds rather than restricted funds.

17) Control

There is no ultimate controlling party.

18) Going Concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

MANCHESTER VINEYARD

England & Wales - Charity number 1165564

Accounts



MANCHESTER
VINEYARD

Report and Accounts
For the year ended 31st July 2023

Registered Charity Number: 1165564

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Charity Information

Charity Registration Number:	1165564
Registered Address:	Colony 5 Piccadilly Place Manchester M1 3BR
Governing Document:	Manchester Vineyard is governed by its Constitution dated 12 February 2016 and was created as a Charitable Incorporated Organisation (“the CIO”) registered with the Charity Commission.
Trustees:	Adam Blundy Paul Lowe Naomi Woodcock Paul Bevan Simon Bond
Key Management:	Paul & Steph Lowe (Church Leaders)
Banker:	Lloyd Bank PLC 1 Legg Street Chelmsford CM1 1JS
Independent Examiner:	Jonathan Wilson Chartered Accountant Cromwell House, 68 West Gate Mansfield Nottinghamshire NG18 1RR

The trustees present their annual report, together with the unaudited financial statements of the charity, for the year ended 31st July 2023.

Structure, Governance and Management

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet together at least three times a year and are responsible for all major decisions taken in relation to running the church and the activities provided by the charity. The day-to-day management of the church and activities are delegated to Church Leaders Paul & Steph Lowe.

Within the local church, Paul and Steph lead the church and are supported by a team they lead and are developing. As the church has grown, some of these leaders have oversight in a paid capacity. Paul & Steph have numerous mechanisms of oversight and accountability.

The church is also affiliated to Vineyard Churches UK and Ireland, a wider network of over 120 churches across the UK. Each year, Manchester Vineyard grants a proportion of its income to the work of Vineyard Churches UK and Ireland. The Vineyard is an episcopal movement, whereby Paul and Steph are overseen and accountable to an Area Leader.

Appointment of Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of Manchester Vineyard, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

Background and introduction

Manchester Vineyard launched Sunday gatherings in the September of 2016. Paul and Steph Lowe, the church leaders, were commissioned and planted from Trent Vineyard in Nottingham and together with a small group of people started Manchester Vineyard.

Initially the group met in people's homes and on moving to Sundays has now rented two venues to host its gatherings. It is a church, new to the city of Manchester, with a heart to Love Jesus and Love Manchester. The church reaches people in-person and online with more attending at special gatherings like Christmas, baptisms and special events across the city such as bonfire night.

The Vision for Manchester Vineyard is to:

“Establish an authentic, relevant, growing and biblically-based church. Purposed by a passion for Jesus and empowered by the Holy Spirit, we intend to worship God and extend compassion, as we live on a mission to love, serve and call into the fullness of life, the people of Manchester.

We aim to identify, develop and equip leaders. We also believe we are called to plant new churches, some of which will be in Manchester, and to encourage and resource the wider Church.”

Simply put, we want to build a community that will live the way that Jesus did, seeking to shape the culture of Manchester, one life at a time.

In setting and planning activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Review of the Year

Manchester Vineyard Church

Manchester Vineyard has seen remarkable growth over the past year:

We have had nearly **100** new adults join our church. They have been welcomed and drawn into our community through our 6-weekly welcome meals alongside other gatherings, with a whole team of volunteers dedicated to connecting with new people and helping them find ways to feel at home.

Our Sunday gatherings have grown in attendance by **25%**. In order to facilitate this, we have multiplied the number of childrens' rooms to accommodate the increase, and substantially grown our Sunday volunteer teams. Our volunteers have served a remarkable total of **11,677** hours across the Sundays; each week they have transformed the school, in which we meet, into a welcoming and functional church space including 6 childrens' group rooms, a large reception area with refreshments, and a meeting hall.

Similarly, our **16** volunteer-led small groups which meet during the week, for community and support, have hosted a growing number of people every week in homes across Greater Manchester. We started the year with the express desire to see more small groups planted, and in more boroughs across the Greater Manchester area; we now have multiple small groups spanning across Manchester, Stockport, Tameside and Trafford. There have been remarkable stories of how being a part of these small communities has impacted peoples' mental health, tackling isolation, and providing both practical and pastoral support beyond just the weekly meeting.

Our Kids Team, in addition to running 5 different age groups during our Sunday morning gathering, have put on bi-monthly family events including fun days, picnics, Easter Egg hunts and parties. Overall, we have seen nearly **100** children from our church and the community come regularly to these. We have also had children share how they have been supported pastorally through being bullied at school or through difficult transitions.

We have had **26** people join our Alpha courses through the year to explore the Christian faith, and we have a team of volunteers who have helped to deliver the Alpha course in a local prison for 45 inmates.

In addition to our paid staff team, we have a wider volunteer team of **13** who each give a minimum of 7 weekly hours (3 FTE). As the church has grown, we have formalised the leadership structure with the introduction of assistant pastors and other key volunteer roles to bring organisational clarity and efficiency. As a result, the Church Leaders, Paul and Steph Lowe were able to take a sabbatical at the end of the financial year with little disruption to the running and pastoring of the church and its functions, and we continued to see growth in that time.

422 Community Hub

We completed the building refurbishment works of our community hub, 422 Manchester, and in May 2023 Manchester City Council Leader, Bev Craig, officially opened it on our behalf, welcoming over **300** people from the community.

The 422 Pantry on an ongoing basis supported **128** people experiencing food poverty with an average of **178 kg** of food each week, as well as offering additional support, signposting and providing financial support totalling **£3,740** in small grants to families, thanks to a partnership with Save the Children.

Our Stay & Play babies and toddlers group has become a thriving space for up to **40** carers and their children each week, with programmes around play, learning and school preparedness, leading us up to a full summer of activities for families in the following financial year.

Other programmes we hosted were a winter community day for over **200** people, a family film night, After School club, English Language Cafe and Digital Skills Group. Manchester Vineyard volunteers give an average of **70** hours a week to our programmes.

The Cafe, run in partnership with Pure Innovations, served **4,440** hot drinks, **1,785** slices of cake and **3,464** meals and gave away an average of **25** free meals each week to someone who couldn't afford to eat.

We welcomed 25 external groups making regular bookings for programmes or office hire relating to wellbeing or community support, as well as hosting larger recurring events such as the NHS Flu Jab Family Day, seeing many local families able to stay well and healthy over the winter.

International projects

We have continued to offer support in an overseas capacity to our partner projects in Kenya and Albania, including donating towards a church and community building in Albania to ensure they are able to continue the work they do in their community.

Future Plans

Our future plans are to build on the vision and developments we have already been working on;

Firstly, in addition to continuing last year's focus of developing our leadership training pipeline, we have now also launched a Church Planting Academy and are intentionally developing and training potential church planters in addition to potential leaders who will become essential to facilitating our further growth as a church.

Secondly, our team is continuing to explore options to secure permanent/longer-term premises to facilitate the workings of the church. As we continue to face various infrastructure challenges, finding such a facility will be a crucial springboard for not only maintaining but growing what we are doing.

We continue to have a growing group of people who are committed to fulfilling Manchester Vineyard's vision, and we are therefore working to ensure we have the foundations in place for all that lies ahead for us as we serve our city and our God.

Volunteers

We actively encourage people to volunteer their time and get involved serving the church. We could not operate and do everything we do without the generosity and dedication of those who diligently serve each year.

Throughout the year we had opportunities for voluntary hours both in support of Sunday, mid-week activities, administration and in our project 422.

Active volunteers - 147

Total volunteer hours for the year – 23,950

Financial Review

The trustees, after appropriate review, have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future.

Income received by the charity for the period ending 31st July 2023 totalled **£774,305** (2022: £560,020), a growth of 38%. This included restricted income totalling **£399,033** (2022: £331,224). Expenditure for the period amounted to **£882,256** (2022: £505,611), resulting in a deficit of **£107,951** (2022 was a surplus of £54,409).

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Fund Raising

Manchester Vineyard is very careful and sensitive in how we raise funds. The church does not employ or work with professional fundraisers, nor do we solicit donations on the street, via phone calls or letters. We invite those who are part of our church to support the work and where a person is not able to financially support the work we respect this.

Generosity is an important part of our understanding of God's character and his will for us is to flourish in this area.

This is taught with care at various points in the year during our weekly Sunday service. It is very important to us that an individual never feels compelled to give and we are always clear that whatever they may decide to give is between them and God.

Pay Policy

A remuneration committee makes recommendations to the trustees for the salary scales for all staff and for specific salaries on those scales for senior staff. The trustees consider the recommendations for any individuals in their absence.

Risk Management

The Trustees have implemented appropriate policies to manage the internal finances of the charity. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- a) an annual Budget considered by the Trustees; and
- b) regular consideration by the Trustees of financial reports; and
- c) delegation of authority and segregation of duties; and
- d) Identification and management of risks.

The trustees aim to review on a regular basis the adequacy of the system and the main risks that the Church may find arising. The trustees believe that maintaining the free reserves, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions.

Summary

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

Reserves Policy

The reserves policy set by the Trustees is to carry net unrestricted income equal to a minimum of 6 months' committed expenditure. Committed expenditure includes Sunday venue costs, all salary costs plus any direct debits. At 31st July 2023, the 6-month committed expenditure amount was £88.0k. Unrestricted net income at the year-end were £146.1k and the Trustees are happy that this amount is well above the policy set.

Trustees' approval of the annual report

The annual report was approved by the trustees on 7th May 2024

[as signed]

Paul Bevan

Signed on behalf of the trustee board.

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st JULY 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2023.

Responsibilities and Basis of Report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charities gross income exceed £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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

[as signed]

Signed: Jonathan Wilson FCA CTA
Chartered Accountant - ICAEW

Dated: 7th May 2024

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31st July 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Incoming resources:							
Donations and legacies	2	257,860	11,085	268,945	181,605	78,518	260,123
Grants	3	-	387,948	387,948	-	252,706	252,706
Charitable Activities		55,145	-	55,145	9,628	-	9,628
Investments		772	-	772	16	-	16
Trading Activities		61,495	-	61,495	37,547	-	37,547
Total incoming resources		375,272	399,033	774,305	228,796	331,224	560,020
Resources expended:							
Charitable activities	4	255,038	484,629	739,667	177,503	256,872	434,375
Cost of Trading		110,481	32,108	142,589	48,211	23,025	71,236
Total resources expended:		365,519	516,737	882,256	225,714	279,897	505,611
Net surplus for the year		9,753	(117,704)	(107,951)	3,082	51,327	54,409
Transfer between funds		(8,736)	8,736	-	(41)	41	-
Net movement in funds		1,017	(108,968)	(107,951)	3,041	51,368	54,409
Reconciliation of funds:							
Total funds brought forward		145,075	177,454	322,529	142,034	126,086	268,120
Total funds carried forward		146,092	68,486	214,578	145,075	177,454	322,529

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

The notes on page 13 to 24 form part of these accounts.

BALANCE SHEET

As at 31st July 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fixed Assets							
Tangible assets	7	32,772	-	32,772	28,604	-	28,604
Current Assets							
Debtors	8	25,572	-	25,572	11,543	1,019	12,562
Cash at Bank		139,895	68,486	208,381	151,048	176,435	327,483
Total Current Assets		165,467	68,486	233,953	162,591	177,454	340,045
Creditors							
Amounts falling due within one year	9	30,206	-	30,206	17,972	-	17,972
Net Current Assets		135,261	68,486	203,747	144,619	177,454	322,073
Amounts falling due after one year	10	21,941	-	21,941	28,148	-	28,148
Total Net Assets		146,092	68,486	214,578	145,075	177,454	322,529
Represented by:							
Unrestricted funds		146,092	-	146,092	145,075	-	145,075
Restricted funds		-	68,486	68,486	-	177,454	177,454
Total funds		146,092	68,486	214,578	145,075	177,454	322,529

The notes on page 13 to 24 form part of these accounts.

The financial statements were approved by the trustees on 7th May 2024 and were signed on its behalf by:

[as signed]

Paul Bevan

Trustees

CASHFLOW STATEMENT

For the year ended 31st July 2023

	2023	2022
	£	£
Cashflow from operating activity		
Net (outgoing) / incoming resources for the year	(107,951)	54,409
Adjustments for:		
Depreciation	9,078	7,313
Profit on disposals	-	4,106
Increase in debtors	(13,010)	(2,230)
Increase in creditors	12,234	4,148
Net Cashflow from operating activities	(99,649)	67,746
Cashflow from investing activities		
Payment to acquire fixed assets	(13,246)	(23,010)
Net cashflow from investment activities	(13,246)	(23,010)
Cashflow from financing activities		
Repayments of borrowings	(6,207)	37,037
Net cash from financing activities	(6,207)	37,037
Net (decrease) / increase in cash in the year	(119,102)	81,773
Cash at the beginning of the year	327,483	245,710
Cash at the end of the year	208,381	327,483

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

1) Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted. The charity meets the definition of a public benefit entity as set out in FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Charities SORP (FRS 102) published on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

a) Fund accounting

Unrestricted Funds:	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds:	These are unrestricted funds earmarked by the trustees for particular purposes. 15% of our voluntary income is set apart to be given away or spent on activities which benefit those outside our church. There is no legal obligation to set apart these funds; this is simply a long-term policy agreed by the trustees.
Restricted funds:	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

b) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid reclaimed is recognised in the financial period to which it relates.

Income from any other activities is recognised when earned.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

c) Voluntary Help and Gifts in kind

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 accounts as they cannot be reliably measured.

Donated goods and services, where significant, are included in income at an estimate of their value to the charity. An expense is recognised as those goods, facilities and services are consumed or distributed to beneficiaries.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

1) Accounting Policies (Continued)

d) Expenditure

Expenditure, including irrecoverable VAT, is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities is accounted for on an accruals basis, the costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

e) Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

f) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

g) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalises assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

Depreciation is charged at the following annual rates, commencing in the year of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives.

Motor vehicles: 20% straight Line, accrued from the month of purchase.

Other assets: 15% straight Line, accrued from the month of purchase.

h) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred. If they have not been paid or received, they are included as a debtor or creditor.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

1) Accounting Policies (Continued)

i) Pensions

The church operates a defined contribution pension scheme, contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

j) VAT

Manchester Vineyard is registered for VAT. VAT is not recoverable in respect of the charitable part of Manchester Vineyard's activities. VAT is recoverable in respect of the portion of Manchester Vineyard's activities which are defined as business activities for VAT purposes.

Where applicable Manchester Vineyard claims a portion of the VAT on expenditure based on the proportion of business to charitable activity that we undertake as agreed with HMRC.

Expenditure classified as charitable in nature is therefore shown in these financial statements inclusive of the VAT that we are unable to reclaim.

k) Going concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

m) General information

Manchester Vineyard is a charitable incorporated organisation registered in England, registered number CE005409, and charity registered number 1165564.

n) Critical accounting estimates and assumptions:

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Depreciation of tangible fixed assets:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

2) Donations and legacies

The majority of the incoming resources are donations from Church members.

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Income from donations	216,090	9,290	225,380	149,668	70,136	219,804
Gift Aid	41,770	1,795	43,565	31,937	8,382	40,319
	257,860	11,085	268,945	181,605	78,518	260,123

3) Grants Income Received

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Manchester City Council	-	200	200	-	19,476	19,476
Sports England – Lottery Fund	-	12,150	12,150	-	5,123	5,123
National Lottery Fund	-	215,156	215,156	-	100,944	100,944
One Manchester	-	5,400	5,400	-	-	-
Great Places	-	5,000	5,000	-	-	-
The Charity Services	-	1,450	1,450	-	-	-
GMCVO	-	-	-	-	10,000	10,000
Postcode Neighbourhood Trust	-	-	-	-	16,000	16,000
Oglesby Charitable Trust	-	30,000	30,000	-	70,000	70,000
Travis Perkins	-	-	-	-	2,478	2,478
Asda	-	5,000	5,000	-	20,000	20,000
Manchester Guardian Society Trust	-	-	-	-	3,500	3,500
Manchester Wellbeing Fund	-	-	-	-	2,585	2,585
Arnold Clark	-	-	-	-	1,000	1,000
Coop	-	2,187	2,187	-	340	340
Forever Manchester	-	-	-	-	100	500
Manchester BME Network	-	-	-	-	500	500

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

Edward Holt Trust	-	66,000	66,000	-	-	-
Viridor	-	30,820	30,820	-	-	-
Beatrice Lang Trust	-	5,000	5,000	-	-	-
Tesco	-	500	500	-	-	-
Save The Children	-	9,085	9,085	-	-	-
Other	-	-	-	-	660	660
	-	387,948	387,948	-	252,706	252,706

4) Resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Gathering & Events	80,538	-	80,538	52,931	-	52,931
Training & Conferences	9,143	-	9,143	4,183	-	4,183
Pastoral	2,906	-	2,906	1,958	-	1,958
Outreach & giving	25,612	8,281	33,893	17,277	38,005	55,282
Staff Costs	99,927	-	99,927	64,526	-	64,526
422 Project Renovation	-	476,348	476,348	-	218,867	218,867
Administration	36,912	-	36,912	36,628	-	36,628
	255,038	484,629	739,667	177,503	256,872	434,375

5) Governance Costs

The costs of governance is included in resources expended and is as follows:

Total 2023	Total 2022
£	£
15,777	12,392

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

6) Staff Costs

An analysis of staff costs is as follows:

	Total 2023	Total 2022
	£	£
Wages and Salaries	114,969	91,616
Employer's national Insurance	8,053	6,851
Employer's pensions contributions	5,302	4,440
	<u>128,324</u>	<u>102,907</u>

No employees received employment benefits of more than £60,000 in either in the current or preceding year.

An analysis of average no. of employees is as follows:

	Total 2023	Total 2022
Pastoral	3.5	4.0
Operational	9.8	6.1
The average number of employees during the year was	<u>13.3</u>	<u>10.1</u>

An analysis of average full time equivalent of employees is as follows:

	Total 2023	Total 2022
Pastoral	1.5	1.7
Operational	2.8	2.0
The number of full-time equivalent staff was	<u>4.3</u>	<u>3.7</u>

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

7) Key management

An analysis of staff costs is as follows:

	Total 2023	Total 2022
	£	£
Wages and Salaries	82,912	76,965
Employers national Insurance	7,513	6,817
Employers' pensions contributions	4,086	3,835
	94,511	87,617

There are currently 4 members of staff (2022 – 4), the trustees consider to be key management; Paul & Steph Lowe, Matthew Patkai and Naomi Woodcock.

8) Tangible Fixed Assets

	Media & Sound Equipment	Office Equipment	Other Equipment	Total
	£	£	£	£
Cost				
Brought forward	32,499	9,768	6,485	48,752
Additions in the year	3,627	4,698	4,921	13,246
Carried forward	36,126	14,466	11,406	61,998
Depreciation				
Brought forward	11,233	5,657	3,258	20,148
Charge for the year	5,279	2,140	1,659	9,078
Carried forward	16,512	7,797	4,917	29,226
Net Book Value				
at 31st July 2023	19,614	6,669	6,489	32,772
at 31 st July 2022	21,266	4,111	3,227	28,604

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

9) Debtors

	Total 2023	Total 2022
	£	£
Gift Aid debtor	3,890	5,070
Prepayments	2,663	-
Other debtors	19,019	7,492
	25,572	12,562

The gift aid tax refund owed at the year-end were received in the months following the end of the year.

10) Creditors – amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals	14,649	5,554
Pensions	1,248	131
Taxation and social security	5,420	2,463
Loan within one year	8,889	8,889
Other creditors	-	935
	30,206	17,972

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

11) Creditors – amounts falling due after one year

	Total 2023	Total 2022
	£	£
Loan after one year	<u>21,941</u>	<u>28,148</u>

Included within the above are amounts falling due as follows:

	Total 2023	Total 2022
Between one and two years		
Loan	<u>8,889</u>	<u>8,888</u>
Between one and two years		
Loan	<u>13,052</u>	<u>19,260</u>

12) Financial Instruments

	Total 2023	Total 2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	208,381	327,483
Financial assets measured at amortised cost	<u>17,198</u>	<u>2,885</u>
	<u>225,579</u>	<u>330,368</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>45,478</u>	<u>42,590</u>

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised costs comprise trade debtors.

Financial liabilities measured at amortised cost comprise accruals and bank loans and overdraft.

NOTES to the FINANCIAL STATEMENTSFor the year ended 31st July 2023**13) Analysis of movement in funds**

	Opening balance 2022	Incoming resources 2023	Outgoing resources 2023	Transfers 2023	Closing balance 2023
	£	£	£	£	£
Restricted Funds					
For the City	25	270	-	-	295
422 Manchester Project	127,489	387,947	509,076	8,736	15,096
Build for the future	44,043	2,796	621	-	46,218
Food Bank on Wheels	3,333	85	-	-	3,418
Acts 2 – In-Need Response	1,345	388	1,311	-	422
Other	1,219	7,547	5,729	-	3,037
	177,454	399,033	516,737	8,736	68,486
Unrestricted Funds	145,075	375,272	365,519	(8,736)	146,092
Total	322,529	774,305	882,256	-	214,578

	Opening balance 2021	Incoming resources 2022	Outgoing resources 2022	Transfers 2022	Closing balance 2022
	£	£	£	£	£
Restricted Funds					
For the City	105	330	410	-	25
422 Manchester Project	103,096	277,705	253,312	-	127,489
Build for the future	-	49,043	5,000	-	44,043
Food Bank on Wheels	3,333	-	-	-	3,333
Acts 2 – In-Need Response	19,565	2,555	20,775	-	1,345
Other	(13)	1,591	400	41	1,219
	126,086	331,224	279,897	41	177,454
Unrestricted Funds	142,034	228,796	225,714	(41)	145,075
Total	268,120	560,020	505,611	-	322,529

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

Restricted Funds and the use of these funds are as follows:

For the City:	To fund compassion projects in Manchester.
422 Manchester Project:	An ongoing project to acquire and renovate a building leased from Manchester City Council to facilitate outreach work in the local community.
Build for the future:	To fund the future growth and expansion of Manchester Vineyard objectives.
Food Bank on Wheels:	In partnership with Manchester City Council provide a food bank to support those in need in the local community.
Acts 2 – In-Need Response:	Support those in need in our city, church members and overseas projects in Albania, India, Kenya & Austria.

14) Transactions with trustees

None of the trustees received any fees for their services as Trustees. P Lowe and N Woodcock are Trustees and engaged in Ministry for the Church, for which employment costs of £54,754 (2022: £51,663) were made during the year, this includes all employer costs. Included in this amount, employer pension contributions of £2,353 (2022: £2,241) were made.

These payments are permitted by section 6 (2g) of the charities governing document.

Trustees or their family members were reimbursed for expenses incurred during the year in pursuit of various activities of the church. 2 trustees or related family members received expense reimbursements in the year (2022 - 3). Expenses reimbursed to trustees or related family members amounted to £38,142 (2022 - £29,982).

15) Transactions with related parties

The following is a summary of organisations and individuals, which are related to Manchester Vineyard together with details of the transactions made with them during the year.

Vineyard Churches UK & Ireland (Charity No. 1099748) connects churches with common values and practices, providing spiritual guidance and oversight to Vineyard church leaders. We use the name Vineyard with their permission and give them 5% of our voluntary income to help support their work, this totalled £11,490 (2022 £9,086)

We also employ staff for additional hours to carry out work on behalf of VCUKI and are reimbursed for this activity the amount refunded totalled £37,735 (2022 £37,673) in the year, these are not included in our staff costs in Note 6.

The charity received donations totalling £13,750 (2022: £15,188) from related parties, including any related gift aid (related parties includes the trustees, any other members of key management and anyone closely connected to them).

Remuneration in the year was paid to family members of the Trustee P Lowe who were employed in their own right employment costs totalling £23,466 (2022 £21,796) were made.

There are no further related party transactions to disclose apart from these above.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2023

16) Fund Transfers

Expenditure from prior years have been corrected in this year for cost that had been allocated to unrestricted funds rather than restricted funds.

17) Control

There is no ultimate controlling party.

18) Going Concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

MANCHESTER VINEYARD

England & Wales - Charity number 1165564

Accounts



MANCHESTER
VINEYARD

Report and Accounts
For the year ended 31st July 2022

Registered Charity Number: 1165564

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Charity Information

Charity Registration Number: 1165564

Registered Address: Colony
5 Piccadilly Place
Manchester
M1 3BR

Governing Document: Manchester Vineyard is governed by its Constitution dated 12 February 2016 and was created as a Charitable Incorporated Organisation (“the CIO”) registered with the Charity Commission.

Trustees: Adam Blundy
Paul Lowe
Naomi Woodcock
Paul Bevan
Simon Bond

Key Management: Paul & Steph Lowe (Church Leaders)

Banker: Lloyd Bank PLC
1 Legg Street
Chelmsford
CM1 1JS

Independent Examiner: Jonathan Wilson Chartered Accountant
Cromwell House, 68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

The trustees present their annual report, together with the unaudited financial statements of the charity, for the year ended 31st July 2022.

Structure, Governance and Management

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet together at least three times a year and are responsible for all major decisions taken in relation to running the church and the activities provided by the charity. The day-to-day management of the church and activities are delegated to Church Leaders Paul & Steph Lowe.

Within the local church, Paul and Steph lead the church and are supported by a team they lead and are developing. As the church has grown, some of these leaders have oversight in a paid capacity. Paul & Steph have numerous mechanisms of oversight and accountability.

The church is also affiliated to Vineyard Churches UK and Ireland, a wider network of over 120 churches across the UK. Each year, Manchester Vineyard grants a proportion of its income to the work of Vineyard Churches UK and Ireland. The Vineyard is an episcopal movement, whereby Paul and Steph are overseen and accountable to an Area Leader.

Appointment of Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of Manchester Vineyard, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

Background and introduction

Manchester Vineyard launched Sunday gatherings in the September of 2016. Paul and Steph Lowe, the church leaders, were commissioned and planted from Trent Vineyard in Nottingham and together with a small group of people started Manchester Vineyard.

Initially the group met in people's homes and on moving to Sundays has now rented two venues to host its gatherings. It is a church, new to the city of Manchester, with a heart to Love Jesus and Love Manchester. The church reaches people in-person and online with more attending at special gatherings like Christmas, baptisms and special events across the city such as bonfire night.

The Vision for Manchester Vineyard is to:

“Establish an authentic, relevant, growing and biblically-based church. Purposed by a passion for Jesus and empowered by the Holy Spirit, we intend to worship God and extend compassion, as we live on a mission to love, serve and call into the fullness of life, the people of Manchester.

We aim to identify, develop and equip leaders. We also believe we are called to plant new churches, some of which will be in Manchester, and to encourage and resource the wider Church.”

Simply put, we want to build a community that will live the way that Jesus did, seeking to shape the culture of Manchester, one life at a time.

In setting and planning activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Review of the Year

Manchester Vineyard has seen a season of significant growth over the last year. Some of the many complexities of the pandemic have still had to be worked through but many of these areas and new areas we have pressed into have begun to bear fruit.

We continue to have a significant focus on welcoming new people to the church and have seen **93 people explore joining the church**, 43 of those exploring have joined us at welcome dinners.

As our Sunday gatherings have grown, we've needed to grow the teams to help facilitate this and have been encouraged with all those who have stepped up to serve. On Sundays we've served **5,460 pastries** and put out **5,773 chairs** with the mass of volunteers who make this happen.

We've continually sought to create spaces for people to explore joining us and being part of the community. We launched a creche at our Sunday gathering and as the kid's work has grown and rooms multiplied the teams have facilitated kids doing, among many other things, **1,010 individual craft activities**.

As the community has grown, we are now running **14 mid-week groups** (small groups) providing community and support networks for those who attend. Two of them have branched into new boroughs of the city, **24 people have joined us on our alpha course** and we've also helped facilitate alpha in local prisons for 43 prisoners.

Our volunteer teams have grown considerably over the last year. 5 volunteer interns alone have collectively given 630 volunteer hours to help facilitate the growth of the church.

With the growth of volunteers and the staff team the spaces we have previously used (meeting in church members homes), which we are very thankful for, will not facilitate what we need so have started hiring office space to help assist the expansion of the vision.

We were able to host our first ever weekend away for the church which was a huge success and have started making plans for similar event this coming year.

Our worship teams have grown significantly. The kids have written a song and roughly 38 hours a week goes into facilitating the health and growth of our worship teams.

We've invested heavily in training over the last year seeking to ensure our people are equipped to help us lead the church. We launched a leaderships essentials campus and have **19 people on this programme**. 1 person is on the Vineyard UK and Ireland college and a handful are studying theology with WTC (Westminster Theological College). We hope this increased pipeline helps create the infrastructure to fulfil our vision.

We've continued to support projects around the world, like in Albania and Kenya, financially and prayer support. We have also seen a growing number of multinationals who pass through the church and we've developed ongoing links with them when they leave Manchester.

We have continued to invest time and energy into restoring 422 for the benefit of the local community. While we finish of the building works, we have been using the parts of the building that are complete, running some activities like the food pantry team who provide a safe, welcoming and dignified space for people to choose food and essentials. We have been able to **give away up to 250kgs of food each week**. The Pantry has now been open for a year, and we've received over **£7,000 from supermarkets or organisations in the city** to buy food and essentials. We have been able to partner with Save the Children which has enabled us to **distribute £5,000 in vouchers** to our member families.

Our Stay and Play team are now creating a new project with Save the Children and local mums to support parents with 'play and learning' from pregnancy to school - helping children to thrive and to reduce inequalities at the earliest stages.

At the After School Club we have seen young people deeply wounded by bullying at school, or seen devastating family breakdowns now have time and space where the team champion support and celebrate them. Many, projects are being run with more in the pipeline. The English learning café has become well established. **Over 100 volunteer hours** each week go into making the average week possible. **4,395 hot drinks** have been served, **3,510 meals, 1,500 slices of cake** and crucially **625 free 'Pay it Forward' meals** for those who couldn't otherwise afford them.

Future Plans

Last year we launched a two-fold vision. Part of our vision, from before we even set foot in Manchester, was this: 'We believe we are called to plant new churches, some of which will be in Manchester'.

We believe this next phase is a two-fold invitation. Firstly, we intend to plant more small groups. We've always done this, but now there needs to be a gear change, in order to plant groups increasingly and intentionally across Greater Manchester for the growth and all those yet to come. It may be that some of these small groups will form clusters of small groups. These clusters may develop into localised expressions of Manchester Vineyard. To be a catalytic community we have to break new ground in new locations.

The second is that we believe it's time to start looking for a building and ministry base of some kind for the church. We need a facility to help ease the various infrastructure challenges we are facing and believe this may be a crucial springboard for everything else.

With the first part, the church has in effect replanted since the significant impact of the pandemic. As the church has regathered in person not only has the church numerically grown but so has some of the structure to underpin and facilitate it. As the leadership training pipeline has increased we are highly expectant to start planting churches by this time next year and have a number of plans in place to facilitate it.

With the second part, we have now moved from meeting in homes to the regular hiring of office space to facilitate the growth. A team is now in place exploring multiple different options around longer term facilities with nothing concrete yet on the table.

We are still a fairly young church, but with this growth there is need to ensure we have the foundation and development for all that is ahead of us. While there is much that is still unknown for how the next season will unfold. We are aware of the potential for significant impact from the cost-of-living crisis. Without a doubt though, there is a growing group of people who are committed to fulfilling the vision of Manchester Vineyard. We plan to take each stage a step at a time to ensure we remain healthy and strong to continue to be a great value to our city as we serve God in all we do.

Now that 422 community hub building project is very close to completion. We have 14 amazing renovated spaces that will be hireable, including a large hall, sublets and use for a whole variety of purposes that add benefit back into the community and meeting the needs of so many that are around.

Volunteers

We actively encourage people to volunteer their time and get involved serving the church. We could not operate and do everything we do without the generosity and dedication of those who diligently serve each year.

Throughout the year we had opportunities for voluntary hours both in support of Sunday, mid-week activities, administration and in our project 422.

Active volunteers - 119

Total volunteer hours for the year – 23,300

Financial Review

The trustees, after appropriate review, have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future.

Income received by the charity for the period ending 31st July 2022 totalled **£560,020** (2021: £288,400), a growth of 94%. This included restricted income totalling **£331,224** (2021: £127,154). Expenditure for the period amounted to **£505,611** (2021: £316,219), resulting in a surplus of **£54,409** (2021 was a deficit of £27,819).

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Fund Raising

Manchester Vineyard is very careful and sensitive in how we raise funds. The church does not employ or work with professional fundraisers, nor do we solicit donations on the street, via phone calls or letters. We invite those who are part of our church to support the work and where a person is not able to financially support the work we respect this.

Generosity is an important part of our understanding of God's character and his will for us is to flourish in this area.

This is taught with care at various points in the year during our weekly Sunday service. It is very important to us that an individual never feels compelled to give and we are always clear that whatever they may decide to give is between them and God.

Pay Policy

A remuneration committee makes recommendations to the trustees for the salary scales for all staff and for specific salaries on those scales for senior staff. The trustees consider the recommendations for any individuals in their absence.

Risk Management

The Trustees have implemented appropriate policies to manage the internal finances of the charity. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- a) an annual Budget considered by the Trustees;
- b) regular consideration by the Trustees of financial reports;
- c) delegation of authority and segregation of duties;
- d) Identification and management of risks.

The trustees aim to review on a regular basis the adequacy of the system and the main risks that the Church may find arising. The trustees believe that maintaining the free reserves, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions.

Summary

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

Reserves Policy

The reserves policy set by the Trustees is to carry net unrestricted income equal to a minimum of 6 months' committed expenditure. Committed expenditure includes Sunday venue costs, all salary costs plus any direct debits. At 31st July 2022, the 6-month committed expenditure amount was £76.4k. Unrestricted net income at the year-end were £145.1k and the Trustees are happy that this amount is well above the policy set.

Trustees' approval of the annual report

The annual report was approved by the trustees on 19th May 2023

Paul Bevan

Signed on behalf of the trustees board

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st JULY 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2022.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charities gross income exceed £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 ICAEW, which is one of the listed bodies

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Chartered Accountant - ICAEW

Dated: 19th May 2023

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31st July 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Incoming resources:							
Donations and legacies	2	181,605	78,518	260,123	153,611	55,877	209,488
Grants	3	-	252,706	252,706	7,368	71,277	78,645
Charitable Activities		9,628	-	9,628	203	-	203
Investments		16	-	16	21	-	21
Trading Activities		37,547	-	37,547	43	-	43
Total incoming resources		228,796	331,224	560,020	161,246	127,154	288,400
Resources expended:							
Charitable activities	4	177,503	256,872	434,375	112,618	203,110	315,728
Cost of Trading		48,211	23,025	71,236	491	-	491
Total resources expended:		225,714	279,897	505,611	113,109	203,110	316,219
Net surplus for the year		3,082	51,327	54,409	48,137	(75,956)	(27,819)
Transfer between funds		(41)	41	-	(3,930)	3,930	-
Net movement in funds		3,041	51,368	54,409	44,207	(72,026)	(27,819)
Reconciliation of funds:							
Total funds brought forward		142,034	126,086	268,120	97,827	198,112	295,939
Total funds carried forward		145,075	177,454	322,529	142,034	126,086	268,120

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

The notes on page 13 to 23 form part of these accounts.

BALANCE SHEET

As at 31st July 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fixed Assets							
Tangible assets	7	28,604	-	28,604	17,013	-	17,013
Current Assets							
Debtors	8	11,543	1,019	12,562	5,361	4,971	10,332
Cash at Bank		151,048	176,435	327,483	124,595	121,115	245,710
Total Current Assets		162,591	177,454	340,045	129,956	126,086	256,042
Creditors							
Amounts falling due within one year	9	17,972	-	17,972	4,935	-	4,935
Net Current Assets		144,619	177,454	322,073	125,021	126,086	251,107
Amounts falling due after one year	10	28,148	-	28,148	-	-	-
Total Net Assets		145,075	177,454	322,529	142,034	126,086	268,120
Represented by:							
Unrestricted funds		145,075	-	145,075	142,034	-	142,034
Restricted funds		-	177,454	177,454	-	126,086	126,086
Total funds		145,075	177,454	322,529	142,034	126,086	268,120

The financial statements were approved by the trustees on 19th May 2023 and were signed on its behalf by:

Paul Bevan
Trustees

CASHFLOW STATEMENT

For the year ended 31st July 2022

	2022	2021
	£	£
Cashflow from operating activity		
Net incoming / (outgoing) resources for the year	54,409	(27,819)
Adjustments for:		
Depreciation	7,313	8,340
loss on disposals	4,106	453
Increase in debtors	(2,230)	(2,459)
Increase in creditors	4,148	2,767
Net Cashflow from operating activities	67,746	(18,718)
Cashflow from investing activities		
Payment to acquire fixed assets	(23,010)	(3,634)
Net cashflow from investment activities	(23,010)	(3,634)
Cashflow from financing activities		
Repayments of borrowings	37,037	-
Net cash from financing activities	37,037	-
Net increase / (decrease) in cash in the year	81,773	(22,352)
Cash at the beginning of the year	245,710	268,062
Cash at the end of the year	327,483	245,710

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

1) Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted. The charity meets the definition of a public benefit entity as set out in FRS 102

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Charities SORP (FRS 102) published on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

a) Fund accounting

Unrestricted Funds:	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds:	These are unrestricted funds earmarked by the trustees for particular purposes. 20% of our voluntary income is set apart to be given away, or spent on activities which benefit those outside our church. There is no legal obligation to set apart these funds; this is simply a long term policy agreed by the trustees.
Restricted funds:	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

b) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid reclaimed is recognised in the financial period to which it relates.

Income from any other activities is recognised when earned.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

c) Voluntary Help and Gifts in kind

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 accounts as they cannot be reliably measured.

Donated goods and services, where significant, are included in income at an estimate of their value to the charity. An expense is recognised as those goods, facilities and services are consumed or distributed to beneficiaries.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

1) Accounting Policies (Continued)

d) Expenditure

Expenditure, including irrecoverable VAT, is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities is accounted for on an accruals basis, the costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

e) Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

f) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

g) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalises assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

Depreciation is charged at the following annual rates, commencing in the year of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives.

Motor vehicles: 20% straight Line, accrued from the month of purchase

Other assets: 15% straight Line, accrued from the month of purchase

h) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred. If they have not been paid or received, they are included as a debtor or creditor.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

1) Accounting Policies (Continued)

i) Pensions

The church operates a defined contribution pension scheme, contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

j) VAT

Manchester Vineyard is registered for VAT. VAT is not recoverable in respect of the charitable part of Manchester Vineyard's activities. VAT is recoverable in respect of the portion of Manchester Vineyard's activities which are defined as business activities for VAT purposes.

Where applicable Manchester Vineyard claims a portion of the VAT on expenditure based on the proportion of business to charitable activity that we undertake as agreed with HMRC.

Expenditure classified as charitable in nature is therefore shown in these financial statements inclusive of the VAT that we are unable to reclaim.

k) Going concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

2) Donations and legacies

The majority of the incoming resources are donations from Church members.

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£	£	£	£
Income from donations	149,668	70,136	219,804	130,828	49,656	180,484
Gift Aid	31,937	8,382	40,319	22,783	6,221	29,004
	181,605	78,518	260,123	153,611	55,877	209,488

3) Grants Income Received

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£	£	£	£
Manchester City Council	-	19,476	19,476	-	4,900	4,900
Sports England – Lottery Fund	-	5,123	5,123	-	-	-
National Lottery Fund	-	100,944	100,944	-	24,877	24,877
One Manchester	-	-	-	-	18,000	18,000
Great Places	-	-	-	-	2,000	2,000
All Churches Trust	-	-	-	-	18,000	18,000
Greater Manchester Police	-	-	-	-	1,500	1,500
The Charity Service – TCSPT	-	-	-	-	1,000	1,000
Virgin Media O2 Together Fund	-	-	-	-	1,000	1,000
Government Grants	-	-	-	7,368	-	7,368
GMCVO	-	10,000	10,000	-	-	-
Postcode Neighbourhood Trust	-	16,000	16,000	-	-	-
Oglesby Charitable Trust	-	70,000	70,000	-	-	-
Travis Perkins	-	2,478	2,478	-	-	-
Asda	-	20,000	20,000	-	-	-
Manchester Guardian Society Trust	-	3,500	3,500	-	-	-

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

Manchester Wellbeing Fund	-	2,585	2,585	-	-	-
Arnold Clark	-	1,000	1,000	-	-	-
Coop	-	340	340	-	-	-
Forever Manchester	-	100	100	-	-	-
Manchester BME Network	-	500	500	-	-	-
Other	-	660	660	-	-	-
	-	252,706	252,706	7,368	71,277	78,645

4) Resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£	£	£	£
Gathering & Events	52,931	-	52,931	10,817	-	10,817
Training & Conferences	4,183	-	4,183	1,877	-	1,877
Pastoral	1,958	-	1,958	1,563	-	1,563
Outreach & Giving	17,277	38,005	55,282	10,388	23,678	34,066
Staff Costs	64,526	-	64,526	60,559	-	60,559
422 Project Renovation	-	218,867	218,867	-	179,432	179,432
Administration	36,628	-	36,628	27,414	-	27,414
	177,503	256,872	434,375	112,618	203,110	315,728

5) Governance Costs

The costs of governance is included in resources expended and is as follows:

Total 2022	Total 2021
£	£
12,392	7,509

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

6) Staff Costs

An analysis of staff costs is as follows:

	Total 2022	Total 2021
	£	£
Wages and Salaries	91,616	60,774
Employers national Insurance	6,851	1,555
Employers pensions contributions	4,440	3,005
	<u>102,907</u>	<u>65,334</u>

No employees received employment benefits of more than £60,000 in either in the current or preceding year.

An analysis of average no. of employees is as follows:

	Total 2022	Total 2021
Pastoral	6.1	3.5
Operational	4.0	4.6
The average number of employees during the year was	<u>10.1</u>	<u>8.1</u>

An analysis of average full time equivalent of employees is as follows:

	Total 2022	Total 2021
Pastoral	2.0	1.6
Operational	1.7	0.7
The number of full time equivalent staff was	<u>3.7</u>	<u>2.3</u>

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

7) Tangible Fixed Assets

	Media & Sound Equipment	Office Equipment	Other Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
Brought forward	12,146	7,860	5,736	22,397	48,139
Additions in the year	20,353	1,908	749	-	23,010
Disposals in the year	-	-	-	(22,397)	(22,397)
Carried forward	32,499	9,768	6,485	-	48,752
Depreciation					
Brought forward	6,358	4,192	2,285	18,291	31,126
Charge for the year	4,875	1,465	973	-	7,313
Disposal in the year	-	-	-	(18,291)	(18,291)
Carried forward	11,233	5,657	3,258	-	20,148
Net Book Value					
at 31st July 2022	21,266	4,111	3,227	-	28,604
at 31 st July 2021	5,788	3,668	3,451	4,106	17,013

8) Debtors

	Total 2022	Total 2021
	£	£
Gift Aid debtor	5,070	4,204
Other debtors	7,492	6,128
	12,562	10,332

The gift aid tax refund owed at the year end were received in the months following the end of the year.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

9) Creditors – amounts falling due within one year

	Total 2022	Total 2021
	£	£
Accruals	5,554	2,407
Pensions	131	971
Taxation and social security	2,463	1,557
Loan within one year	8,889	-
Other creditors	935	-
	<u>17,972</u>	<u>4,935</u>

10) Creditors – amounts falling due after one year

	Total 2022	Total 2021
	£	£
Loan after one year	28,148	-
	<u>28,148</u>	<u>-</u>

Included within the above are amounts falling due as follows:

	Total 2022	Total 2021
Between one and two years		
Loan	<u>8,888</u>	<u>-</u>
Between one and two years		
Loan	<u>19,260</u>	<u>-</u>

NOTES to the FINANCIAL STATEMENTSFor the year ended 31st July 2022**11) Analysis of movement in funds**

	Opening balance 2021	Incoming resources 2022	Outgoing resources 2022	Transfers 2022	Closing balance 2022
	£	£	£	£	£
Restricted Funds					
For the City	105	330	410	-	25
422 Manchester Project	103,096	277,705	253,312	-	127,489
Build for the future	-	49,043	5,000	-	44,043
Food Bank on Wheels	3,333	-	-	-	3,333
Acts 2 – Covid Response	19,565	2,555	20,775	-	1,345
Other	(13)	1,591	400	41	1,219
	126,086	331,224	279,897	41	177,454
Unrestricted Funds	142,034	228,796	225,714	(41)	145,075
Total	268,120	560,020	505,611	-	322,529

	Opening balance 2020	Incoming resources 2021	Outgoing resources 2021	Transfers 2021	Closing balance 2021
	£	£	£	£	£
Restricted Funds					
For the City	85	230	210	-	105
422 Manchester Project	182,234	101,991	181,209	80	103,096
Food Bank on Wheels	2,796	6,554	6,017	-	3,333
Acts 2 – Covid Response	12,953	17,999	15,237	3,850	19,565
Other	44	380	437	-	(13)
	198,112	127,154	203,110	3,930	126,086
Unrestricted Funds	97,827	161,246	113,109	(3,930)	142,034
Total	295,939	288,400	316,219	-	268,120

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

Restricted Funds and the use of these funds are as follows:

For the City:	To fund compassion projects in Manchester
422 Manchester Project:	An ongoing project to acquire and renovate a building leased from Manchester City Council to facilitate outreach work in the local community
Build for the future:	To fund the future growth and expansion of Manchester Vineyard objectives.
Food Bank on Wheels:	In partnership with Manchester City Council provide a food bank to support those in need in the local community due to Covid-19
Acts 2 – Covid-19 Response:	Support those in need in our city, church members and overseas projects in Albania, India, Kenya & Austria

12) Transactions with trustees

None of the trustees received any fees for their services as Trustees. P Lowe and N Woodcock are Trustees and engaged in Ministry for the Church, for which employment costs of £51,663 (2021: £29,365) were made during the year, this includes all employer costs. Included in this amount, employer pension contributions of £2,241 (2021: £1,276) were made.

These payments are permitted by section 6 (2g) of the charities governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

13) Transactions with related parties

The following is a summary of organisations and individuals, which are related to Manchester Vineyard together with details of the transactions made with them during the year.

Vineyard Churches UK & Ireland (Charity No. 1099748) connects churches with common values and practices, providing spiritual guidance and oversight to Vineyard church leaders. We use the name Vineyard with their permission and give them 5% of our voluntary income to help support their work, this totalled £9,086 (2021 £7,648)

We also employ staff for additional hours to carry out work on behalf of VCUKI and are reimbursed for this activity the amount refunded totalled £37,673 (2021 £35,879) in the year, these are not included in our staff costs in Note 6.

The charity received donations totalling £15,188 (2021: £9,025) from related parties, including any related gift aid (related parties includes the trustees, any other members of key management and anyone closely connected to them).

Remuneration in the year was paid to family members of the Trustee P Lowe who were employed in their own right employment costs totalling £21,796 (2021 £20,526) were made.

There are no further related party transactions to disclose apart from these above.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2022

14) Fund Transfers

Expenditure from prior years have been corrected in this year for cost that had been allocated to unrestricted funds rather than restricted funds.

15) Control

There is no ultimate controlling party.

16) Going Concern

The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

MANCHESTER VINEYARD

England & Wales - Charity number 1165564

Accounts



MANCHESTER
VINEYARD

Report and Accounts
For the year ended 31st July 2021

Registered Charity Number: 1165564

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Charity Information

Charity Registration Number:	1165564
Registered Address:	Colony 5 Piccadilly Place Manchester M1 3BR
Governing Document:	Manchester Vineyard is governed by its Constitution dated 12 February 2016 and was created as a Charitable Incorporated Organisation (“the CIO”) registered with the Charity Commission.
Trustees:	Adam Blundy Paul Lowe Naomi Woodcock Paul Bevan Simon Bond (Appointed 7 th December 2021)
Key Management:	Paul & Steph Lowe (Church Leaders)
Banker:	Lloyd Bank PLC 1 Legg Street Chelmsford CM1 1JS
Independent Examiner:	Jonathan Wilson Chartered Accountant Cromwell House, 68 West Gate Mansfield Nottinghamshire NG18 1RR

The trustees present their annual report, together with the unaudited financial statements of the charity, for the year ended 31st July 2021.

Structure, Governance and Management

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet together at least three times a year and are responsible for all major decisions taken in relation to running the church and the activities provided by the charity. The day-to-day management of the church and activities are delegated to Church Leaders Paul & Steph Lowe.

Within the local church, Paul and Steph lead the church but are supported by a team that they have and are developing. As the church has grown in a few key areas now have paid oversight. Paul & Steph have numerous mechanisms of oversight and accountability.

The church is also affiliated to Vineyard Churches UK and Ireland, a wider network of over 120 churches across the UK. Each year, Manchester Vineyard grants a proportion of its income to the work of Vineyard Churches UK and Ireland. The Vineyard is an episcopal movement, whereby Paul and Steph are overseen and accountable to an Area Leader.

Appointment of Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are expected to be generally (but not exclusively) selected from within the membership of Manchester Vineyard, are considered on the basis of their skills, experience and understanding of the aims of the church. New Trustees have the opportunity of reviewing appropriate documents including the accounts as part of their induction process.

Background and introduction

Manchester Vineyard launched Sunday gatherings in the September of 2016. Paul and Steph Lowe the church leaders, were commissioned and planted from Trent Vineyard in Nottingham and together with a small group of people started Manchester Vineyard.

Initially the group met in people's homes and on moving to Sundays has now rented two venues to host its gatherings. We are a new church in the city of Manchester with a heart to Love Jesus and Love Manchester. We reach people in-person and online with more attending at special gatherings like Christmas, baptisms and special events we run in the city like bonfire night.

The Vision for Manchester Vineyard is to:

“Establish an authentic, relevant, growing and biblically-based church. Purposed by a passion for Jesus and empowered by the Holy Spirit, we intend to worship God and extend compassion, as we live on a mission to love, serve and call into the fullness of life, the people of Manchester.

We aim to identify, develop and equip leaders. We also believe we are called to plant new churches, some of which will be in Manchester, and to encourage and resource the wider Church.”

Simply put, we want to build a community that will live the way that Jesus did, seeking to shape the culture of Manchester, one life at a time.

In setting and planning activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Review of the Year

This last year has looked like no other, but we believe we've continued to live out our mission with purpose and passion. We were able to regather in person and significant time, effort and resources went into facilitating that. Within this financial year between the staff and volunteers:

- 1032 hours were given to creating material for streaming online for the kids
- 662 hours were given to non-streamed kids activities.
- 309 hours were given to live stream recording and editing.

This was a huge effort to facilitate connection and since returning to in-person gatherings:

- 158 hours are given each week to Sundays with an average of 38 volunteers helping.
- 47 people joined teams for the first time to help facilitate this.

Worship is a huge part of who we are and teams have work remarkably hard to not only facilitate in person gatherings but also stream the full Sunday content online. Many hours have been given to facilitating age-appropriate discipleship for the children and support to the children and their parents/ carers. Returning to in person gatherings saw the launch of a weekly creche and the expansion of youth to see a weekly Sunday group separate to the main gathering.

We have been able to continue to invest time and energy into restoring 422 for the benefit of the local community. Work is progressing well with a combination of Manchester Vineyard volunteers, local community partnerships and professional trades all coming together united behind the vision. The café is now open 5 days a week, we have launched a food pantry, stay and play group, community days and community lunches. 5 volunteers have helped launch an after-school club. Numerous local people and organisations hire the space to facilitate supporting local people. The launch of the community fridge, in another partnership, in its first week saved **13kg of food** going to waste and fed local people.

Welcome is very important to us and we invest significant time and resources into it. Welcoming people in the way we'd like has been a challenge given the season of the pandemic. Despite that we hosted 69 people at either indoor or outdoor welcome dinners and **97 people** filled in our hello cards. **8 people** gave their lives to Jesus through Alpha. All in all we are very encouraged that our church continues to grow and reach out to our community. We have run a number of puddings and purpose nights and potential leaders training nights continually seeking to invest in the culture and values of the church.

Our small group (small mid-week gatherings for those who are part of Manchester Vineyard) leaders provide much of the relational connection and support to those in our community. They met and continue to meet online, in-person and a combination of the two. We have also planted a number of new groups as we have been able to regather in person and also kept some groups meeting online.

Around 25 volunteers currently give a day a week to serve the church and city. Volunteers have served numerous national vineyard events both online and in-person. Alongside all of this we have served and **supported people in numerous countries**. Albania, Kenya, Austria and India to name just a few both in the Vineyard and wider projects.

All that to say we celebrated the churches 5th birthday. We are still so young. There is still so much in formation and development and there is still so much ahead of us.

Future Plans

We are in a phase of replanting following the covid-19 restrictions. With a desire to keep moving forward – pioneering, innovating and not stagnating – we are increasingly sensing the nudges of the Holy Spirit to step out in faith, once again, to create something that does not depend on us and will long out-live us.

Part of our vision, from before we even set foot in Manchester, was this: ‘We believe we are called to plant new churches, some of which will be in Manchester’.

We believe this next phase is a two-fold invitation. Firstly, we intend to plant more small groups. We’ve always done this, but now there needs to be a gear change, in order to plant groups increasingly and intentionally across Greater Manchester. It may be that some of these small groups will form clusters of small groups. These clusters may develop into localised expressions of Manchester Vineyard. To be a catalytic community we have to break new ground in new locations.

The second is that we believe it’s time to start looking for a building/ministry base of some kind for the church. We need a facility to help ease the various infrastructure challenges we are facing and believe this may be a crucial springboard for everything else.

We are continuing to form and foster community within the church as well reach out to the local community to meet the most pressing needs. The 422 project will be and has been a pivotal spring board in allowing us to do that and we very much believe that this will increase in the years ahead. Our hope is to see the basement refurbished and opened and a lift installed in this next phase.

We are aware that the pandemic has brought great change to our community and many people’s employment and housing plans. There is much that is still unknown for how the next season will unfold but without a doubt there is a growing group of people who are committed to fulfilling the vision of Manchester Vineyard. We plan to take each stage a step at a time to ensure we remain healthy and strong to continue to be a great value to our city as we serve God in all we do.

Financial Review

The trustees, after appropriate review, have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future.

Income received by the charity for the period ending 31st July 2021 totalled **£288,400** (2020: £245,117), a growth of 18%. This included restricted income totalling **£127,154** (2020: £94,397). Expenditure for the period amounted to **£316,219** (2020: £181,661), resulting in a deficit of **£27,819** (2020 was a surplus of £63,456), as we spent some of the restricted funds from prior years.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Fund Raising

Manchester Vineyard is very careful and sensitive in how we raise funds. We do not employ or work with professional fundraisers, nor do we solicit donations on the street, via phone calls or letters. We invite those who are part of our church to support the work and where a person is not able to financially support the work we respect this.

Generosity is an important part of our understanding of God's character and his will for us is to flourish in this area.

This is taught with care at various points in the year during our weekly Sunday service. It is very important to us that an individual never feels compelled to give and we are always clear that whatever they may decide to give is between them and God.

Risk Management

The Trustees have implemented appropriate policies to manage the internal finances of the charity. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- a) an annual Budget considered by the Trustees;
- b) regular consideration by the Trustees of financial reports;
- c) delegation of authority and segregation of duties;
- d) Identification and management of risks.

The trustees aim to review on a regular basis the adequacy of the system and the main risks that the Church may find arising. The trustees believe that maintaining the free reserves, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions.

Summary

The Trustees consider that they have complied with the Charities Act 2011 and that the church and its membership are meeting the charitable objectives that were determined when the church was formed. As it grows, it is expected that the church's community will have further opportunities to increase its activity and influence.

Reserves Policy

The reserves policy set by the Trustees is to carry net unrestricted income equal to a minimum of 6 months' committed expenditure. Committed expenditure includes Sunday venue costs, all salary costs plus any direct debits. At 31st July 2021, the 6-month committed expenditure amount was £50.1k. Unrestricted net income at the year-end were £142.0k and the Trustees are happy that this amount is well above the policy set.

Trustees' approval of the annual report

The annual report was approved by the trustees on 10th May 2022

[As Signed]

Paul Bevan

Signed on behalf of the trustees board

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st JULY 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

[As Signed]

Signed: Jonathan Wilson FCA CTA
Chartered Accountant - ICAEW

Dated: 10th May 2022

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31st July 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Incoming resources:							
Donations and legacies	2	153,611	55,877	209,488	141,488	78,357	219,845
Grants	3	7,368	71,277	78,645		16,040	16,040
Charitable Activities		203	-	203	9,153	-	9,153
Investments		21	-	21	79	-	79
Investments		43	-	43	-	-	-
Total incoming resources		161,246	127,154	288,400	150,720	94,397	245,117
Resources expended:							
Charitable activities	4	112,618	203,110	315,728	138,186	43,475	181,661
Cost of Trading		491	-	491	-	-	-
Total resources expended:		113,109	203,110	316,219	138,186	43,475	181,661
Net surplus for the year		48,137	(75,956)	(27,819)	12,534	50,922	63,456
Transfer between funds		(3,930)	3,930	-	(8,608)	8,608	-
Net movement in funds		44,207	(72,026)	(27,819)	3,926	59,530	63,456
Reconciliation of funds:							
Total funds brought forward		97,827	198,112	295,939	93,901	138,582	232,483
Total funds carried forward		142,034	126,086	268,120	97,827	198,112	295,939

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

The notes on page 11 to 19 form part of these accounts.

BALANCE SHEET

As at 31st July 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fixed Assets							
Tangible assets	7	17,013	-	17,013	22,172	-	22,172
Current Assets							
Debtors	8	5,361	4,971	10,332	6,932	941	7,873
Cash at Bank		124,595	121,115	245,710	70,891	197,171	268,062
Total Current Assets		129,956	126,086	256,042	77,823	198,112	275,935
Creditors							
Amounts falling due within one year	9	4,935	-	4,935	2,168	-	2,168
Net Current Assets		125,021	126,086	251,107	75,655	198,112	273,767
Total Net Assets		142,034	126,086	268,120	97,827	198,112	295,939
Represented by:							
Unrestricted funds		142,034	-	142,034	97,827	-	97,827
Restricted funds		-	126,086	126,086	-	198,112	198,112
Total funds		142,034	126,086	268,120	97,827	198,112	295,939

The financial statements were approved by the trustees on 10th May 2022 and were signed on its behalf by:

[As Signed]

Paul Bevan
Trustees

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

1) Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted. The charity meets the definition of a public benefit entity as set out in FRS 102

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Charities SORP (FRS 102) published on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

a) Fund accounting

Unrestricted Funds:	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds:	These are unrestricted funds earmarked by the trustees for particular purposes. 20% of our voluntary income is set apart to be given away, or spent on activities which benefit those outside our church. There is no legal obligation to set apart these funds; this is simply a long term policy agreed by the trustees.
Restricted funds:	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

b) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid reclaimed is recognised in the financial period to which it relates.

Income from any other activities is recognised when earned.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

c) Voluntary Help and Gifts in kind

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 accounts as they cannot be reliably measured.

Donated goods and services, where significant, are included in income at an estimate of their value to the charity. An expense is recognised as those goods, facilities and services are consumed or distributed to beneficiaries.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

1) Accounting Policies (Continued)

d) Expenditure

Expenditure, including irrecoverable VAT, is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities is accounted for on an accruals basis, the costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

e) Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

f) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

g) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalises assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

Depreciation is charged at the following annual rates, commencing in the year of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives.

Motor vehicles: 20% straight Line, accrued from the month of purchase

Other assets: 15% straight Line, accrued from the month of purchase

h) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year which they occurred. If they have not been paid or received, they are included as a debtor or creditor.

i) Pensions

The church operates a defined contribution pension scheme, contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

1) Accounting Policies (Continued)

l) VAT

Manchester Vineyard is registered for VAT. VAT is not recoverable in respect of the charitable part of Manchester Vineyard's activities. VAT is recoverable in respect of the portion of Manchester Vineyard's activities which are defined as business activities for VAT purposes.

Where applicable Manchester Vineyard claims a portion of the VAT on expenditure based on the proportion of business to charitable activity that we undertake as agreed with HMRC.

Expenditure classified as charitable in nature is therefore shown in these financial statements inclusive of the VAT that we are unable to reclaim.

j) Going concern

COVID-19 is not expected to have a significant impact on the entity. The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. It does expect that COVID-19 might have some impact, though not significant, for example, in relation to expected future financial performance, the activities we run or the effects future asset valuations.

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

2) Donations and legacies

The majority of the incoming resources are donations from Church members.

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£	£	£	£
Income from donations	130,828	49,656	180,484	116,062	69,490	185,552
Gift Aid	22,783	6,221	29,004	25,426	8,867	34,293
	153,611	55,877	209,488	141,488	78,357	219,845

3) Grants Income Received

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£	£	£	£
Manchester City Council	-	4,900	4,900	-	540	540
Sports England – Lottery Fund	-	-	-	-	7,200	7,200
National Lottery Fund	-	24,877	24,877	-	7,500	7,500
We Love MCR	-	-	-	-	800	800
One Manchester	-	18,000	18,000	-	-	-
Great Places	-	2,000	2,000	-	-	-
All Churches Trust	-	18,000	18,000	-	-	-
Greater Manchester Police	-	1,500	1,500	-	-	-
The Charity Service – TCSPT	-	1,000	1,000	-	-	-
Virgin Media O2 Together Fund	-	1,000	1,000	-	-	-
Government Grants	7,368	-	7,368	-	-	-
	7,368	71,277	78,645	-	16,040	16,040

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

4) Resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£	£	£	£
Gathering & Events	10,817	-	10,817	26,788	56	26,844
Training & Conferences	1,877	-	1,877	4,890	2,547	7,437
Pastoral	1,563	-	1,563	5,714	6,164	11,878
Outreach & Giving	10,388	23,678	34,066	11,970	23,825	35,795
Staff Costs	60,559	-	60,559	60,216	-	60,216
422 Project Renovation	-	179,432	179,432	-	10,883	10,883
Administration	27,414	-	27,414	28,608	-	28,608
	112,618	203,110	315,728	138,186	43,475	181,661

5) Governance Costs

The costs of governance is included in resources expended and is as follows:

Total 2021	Total 2020
£	£
7,509	15,358

6) Staff Costs

An analysis of staff costs is as follows:

	Total 2021	Total 2020
	£	£
Wages and Salaries	60,774	55,040
Employers national Insurance	1,555	2,256
Employers pensions contributions	3,005	2,920
	65,334	60,216

No employees received employment benefits of more than £60,000 in either in the current or preceding year.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

An analysis of average no. of employees is as follows:	Total	Total
	2021	2020
Pastoral	3.5	4.6
Operational	4.6	2.6
The average number of employees during the year was	8.1	7.2

An analysis of average full time equivalent of employees is as follows:	Total	Total
	2021	2020
Pastoral	1.6	1.6
Operational	0.7	0.3
The number of full time equivalent staff was	2.3	1.9

7) Tangible Fixed Assets

	Media & Sound Equipment	Office Equipment	Other Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
Brought forward	11,471	8,090	3,476	22,397	45,434
Additions in the year	675	699	2,260	-	3,634
Disposals in the year	-	(929)	-	-	(929)
Carried forward	12,146	7,860	5,736	22,397	48,139
Depreciation					
Brought forward	4,536	3,489	1,425	13,812	23,262
Charge for the year	1,822	1,179	860	4,479	8,340
Disposal in the year	-	(476)	-	-	(476)
Carried forward	6,358	4,192	2,285	18,291	31,126
Net Book Value					
at 31st July 2021	5,788	3,668	3,451	4,106	17,013
at 31 st July 2020	6,935	4,601	2,051	8,585	22,172

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

8) Debtors

	Total 2021	Total 2020
	£	£
Gift Aid debtor	4,204	6,243
Prepayments	-	300
Other debtors	6,128	1,330
	10,332	7,873

The gift aid tax refund owed at the year end were received in the months following the end of the year.

9) Creditors

	Total 2021	Total 2020
	£	£
Accruals	2,407	1,798
Pensions	971	664
Taxation and social security	1,557	(294)
	4,935	2,168

10) Analysis of movement in funds

	Opening balance 2020	Incoming resources 2021	Outgoing resources 2021	Transfers 2021	Closing balance 2021
	£	£	£	£	£
Restricted Funds					
For the City	85	230	210	-	105
422 Manchester Project	182,234	101,991	181,209	80	103,096
Food Bank on Wheels	2,796	6,554	6,017	-	3,333
Acts 2 – Covid Response	12,953	17,999	15,237	3,850	19,565
Other	44	380	437	-	(13)
	198,112	127,154	203,110	3,930	126,086
Unrestricted Funds					
	97,827	161,246	113,109	(3,930)	142,034
Total	295,939	288,400	316,219	-	268,120

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

	Opening balance 2019	Incoming resources 2020	Outgoing resources 2020	Transfers 2020	Closing balance 2020
	£	£	£	£	£
Restricted Funds					
For the City	-	1,250	1,165	-	85
422 Manchester Project	138,582	47,266	12,222	8,608	182,234
Food Bank on Wheels	-	15,267	12,471	-	2,796
Acts 2 – Covid Response	-	30,070	17,117	-	12,953
Other	-	544	500	-	44
	138,582	94,397	43,475	8,608	198,112
Unrestricted Funds	93,901	150,720	138,186	(8,608)	97,827
Total	232,483	245,117	181,661	-	295,939

Restricted Funds and the use of these funds are as follows:

For the City:	To fund compassion projects in Manchester
422 Manchester Project:	An ongoing project to acquire and renovate a building leased from Manchester City Council to facilitate outreach work in the local community
Food Bank on Wheels:	In partnership with Manchester City Council provide a food bank to support those in need in the local community due to Covid-19
Acts 2 – Covid-19 Response:	Support those in need in our city, church members and overseas projects in Albania, India, Kenya & Austria

11) Transactions with trustees

None of the trustees received any fees for their services as Trustees. P Lowe and N Woodcock are Trustee and engaged in Ministry for the Church, for which employment costs of £29,365 (2020: £21,590) were made during the year, this includes all employer costs. Included in this amount, employer pension contributions of £1,276 (2020: £967) were made.

These payments are permitted by section 6 (2g) of the charities governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st July 2021

12) Transactions with related parties

The following is a summary of organisations and individuals, which are related to Manchester Vineyard together with details of the transactions made with them during the year.

Vineyard Churches UK & Ireland (Charity No. 1099748) connects churches with common values and practices, providing spiritual guidance and oversight to Vineyard church leaders. We use the name Vineyard with their permission and give them 5% of our voluntary income to help support their work, this totalled £7,648 (2020 £7,057)

We also employ staff for additional hours to carry out work on behalf of VCUKI and are reimbursed for this activity the amount refunded totalled £35,879 (2020 £34,962) in the year, these are not included in our staff costs in Note 6.

The charity received donations totalling £9,025 (2020: £9,425) from related parties, including any related gift aid (related parties includes the trustees, any other members of key management and anyone closely connected to them).

Remuneration in the year was paid to family members of the Trustee P Lowe who were employed in their own right employment costs totalling £20,526 (2020 £19,838) were made.

There are no further related party transactions to disclose apart from these above.

13) Fund Transfers

Expenditure from prior years have been corrected in this year for cost that had been allocated to unrestricted funds rather than restricted funds.

14) Control

There is no ultimate controlling party.

15) Going Concern

COVID-19 is not expected to have a significant impact on the entity. The trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. It does expect that COVID-19 might have some impact, though not significant, for example, in relation to expected future financial performance, the activities we run or the effects future asset valuations.