



# **Report and Accounts**

## **For the year ended 31<sup>st</sup> July 2021**

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## Charity Information

<b>Charity Registration Number:</b>	1165564
<b>Registered Address:</b>	Colony 5 Piccadilly Place Manchester M1 3BR
<b>Governing Document:</b>	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.
<b>Trustees:</b>	Adam Blundy Paul Lowe Naomi Woodcock Paul Bevan Simon Bond (Appointed 7 <sup>th</sup> December 2021)
<b>Key Management:</b>	Paul & Steph Lowe (Church Leaders)
<b>Banker:</b>	Lloyd Bank PLC 1 Legg Street Chelmsford CM1 1JS
<b>Independent Examiner:</b>	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 31<sup>st</sup> 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 worked 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 church's 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 31<sup>st</sup> 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 10<sup>th</sup> May 2022

[ As Signed ]

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**Paul Bevan**

**Signed on behalf of the trustees board**

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31<sup>st</sup> 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: 10<sup>th</sup> May 2022



## STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31<sup>st</sup> July 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	Notes	£	£	£	£	£	£
<b>Incoming resources:</b>							
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	-	-	-
<b>Total incoming resources</b>		<b>161,246</b>	<b>127,154</b>	<b>288,400</b>	<b>150,720</b>	<b>94,397</b>	<b>245,117</b>
<b>Resources expended:</b>							
Charitable activities	4	112,618	203,110	315,728	138,186	43,475	181,661
Cost of Trading		491	-	491	-	-	-
<b>Total resources expended:</b>		<b>113,109</b>	<b>203,110</b>	<b>316,219</b>	<b>138,186</b>	<b>43,475</b>	<b>181,661</b>
<b>Net surplus for the year</b>		<b>48,137</b>	<b>(75,956)</b>	<b>(27,819)</b>	<b>12,534</b>	<b>50,922</b>	<b>63,456</b>
<b>Transfer between funds</b>		<b>(3,930)</b>	<b>3,930</b>	<b>-</b>	<b>(8,608)</b>	<b>8,608</b>	<b>-</b>
<b>Net movement in funds</b>		<b>44,207</b>	<b>(72,026)</b>	<b>(27,819)</b>	<b>3,926</b>	<b>59,530</b>	<b>63,456</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		97,827	198,112	295,939	93,901	138,582	232,483
<b>Total funds carried forward</b>		<b>142,034</b>	<b>126,086</b>	<b>268,120</b>	<b>97,827</b>	<b>198,112</b>	<b>295,939</b>

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 31<sup>st</sup> July 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	Notes	£	£	£	£	£	£
<b>Fixed Assets</b>							
Tangible assets	7	17,013	-	17,013	22,172	-	22,172
<b>Current Assets</b>							
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
<b>Total Current Assets</b>		<b>129,956</b>	<b>126,086</b>	<b>256,042</b>	<b>77,823</b>	<b>198,112</b>	<b>275,935</b>
<b>Creditors</b>							
Amounts falling due within one year	9	4,935	-	4,935	2,168	-	2,168
<b>Net Current Assets</b>		<b>125,021</b>	<b>126,086</b>	<b>251,107</b>	<b>75,655</b>	<b>198,112</b>	<b>273,767</b>
<b>Total Net Assets</b>		<b>142,034</b>	<b>126,086</b>	<b>268,120</b>	<b>97,827</b>	<b>198,112</b>	<b>295,939</b>
<b>Represented by:</b>							
Unrestricted funds		142,034	-	142,034	97,827	-	97,827
Restricted funds		-	126,086	126,086	-	198,112	198,112
<b>Total funds</b>		<b>142,034</b>	<b>126,086</b>	<b>268,120</b>	<b>97,827</b>	<b>198,112</b>	<b>295,939</b>

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

[ As Signed ]

Paul Bevan  
**Trustees**

## NOTES to the FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> 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 16<sup>th</sup> July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1<sup>st</sup> 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:	<p>These are unrestricted funds earmarked by the trustees for particular purposes.</p> <p>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.</p>
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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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
	<b>153,611</b>	<b>55,877</b>	<b>209,488</b>	<b>141,488</b>	<b>78,357</b>	<b>219,845</b>

### 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	-	-	-
	<b>7,368</b>	<b>71,277</b>	<b>78,645</b>	<b>-</b>	<b>16,040</b>	<b>16,040</b>

## NOTES to the FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> 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
	<b>112,618</b>	<b>203,110</b>	<b>315,728</b>	<b>138,186</b>	<b>43,475</b>	<b>181,661</b>

### 5) Governance Costs

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

Total 2021	Total 2020
£	£
<b>7,509</b>	<b>15,358</b>

### 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
	<b>65,334</b>	<b>60,216</b>

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 31<sup>st</sup> July 2021

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

	<b>Total 2021</b>	<b>Total 2020</b>
Pastoral	3.5	4.6
Operational	4.6	2.6
The average number of employees during the year was	<b>8.1</b>	<b>7.2</b>

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

	<b>Total 2021</b>	<b>Total 2020</b>
Pastoral	1.6	1.6
Operational	0.7	0.3
The number of full time equivalent staff was	<b>2.3</b>	<b>1.9</b>

### 7) Tangible Fixed Assets

	<b>Media &amp; Sound Equipment</b>	<b>Office Equipment</b>	<b>Other Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
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)
<b>Carried forward</b>	<b>12,146</b>	<b>7,860</b>	<b>5,736</b>	<b>22,397</b>	<b>48,139</b>
<b>Depreciation</b>					
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)
<b>Carried forward</b>	<b>6,358</b>	<b>4,192</b>	<b>2,285</b>	<b>18,291</b>	<b>31,126</b>
<b>Net Book Value</b>					
<b>at 31<sup>st</sup> July 2021</b>	<b>5,788</b>	<b>3,668</b>	<b>3,451</b>	<b>4,106</b>	<b>17,013</b>
<b>at 31<sup>st</sup> July 2020</b>	<b>6,935</b>	<b>4,601</b>	<b>2,051</b>	<b>8,585</b>	<b>22,172</b>



## NOTES to the FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> July 2021

### 8) Debtors

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

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)
	<b>4,935</b>	<b>2,168</b>

### 10) Analysis of movement in funds

	Opening balance 2020	Incoming resources 2021	Outgoing resources 2021	Transfers 2021	Closing balance 2021
	£	£	£	£	£
<b>Restricted Funds</b>					
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)
	<b>198,112</b>	<b>127,154</b>	<b>203,110</b>	<b>3,930</b>	<b>126,086</b>
<b>Unrestricted Funds</b>					
	97,827	161,246	113,109	(3,930)	142,034
<b>Total</b>	<b>295,939</b>	<b>288,400</b>	<b>316,219</b>	<b>-</b>	<b>268,120</b>

## NOTES to the FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> July 2021

	Opening balance 2019	Incoming resources 2020	Outgoing resources 2020	Transfers 2020	Closing balance 2020
	£	£	£	£	£
<b>Restricted Funds</b>					
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
	<b>138,582</b>	<b>94,397</b>	<b>43,475</b>	<b>8,608</b>	<b>198,112</b>
<b>Unrestricted Funds</b>	93,901	150,720	138,186	(8,608)	97,827
<b>Total</b>	<b>232,483</b>	<b>245,117</b>	<b>181,661</b>	<b>-</b>	<b>295,939</b>

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 31<sup>st</sup> 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 expects 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.