



Report and Accounts

For the year ended 31st July 2022

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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

Dated: 19th May 2023

Chartered Accountant - ICAEW

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31st July 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	Notes	£	£	£	£	£	£
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

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	Notes	£	£	£	£	£	£
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:	<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 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
	102,907	65,334

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	10.1	8.1

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	3.7	2.3

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 31st 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	-
	17,972	4,935

10) Creditors – amounts falling due after one year

	Total 2022	Total 2021
	£	£
Loan after one year	28,148	-
	28,148	-

Included within the above are amounts falling due as follows:

	Total 2022	Total 2021
Between one and two years		
Loan	8,888	-
Between one and two years		
Loan	19,260	-

NOTES to the FINANCIAL STATEMENTS

For 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.
