



Report and Accounts

For the year ended 31st July 2025

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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 pray.

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

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	Notes	£	£	£	£	£	£
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

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	Notes	£	£	£	£	£	£
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	(23,891)
(Decrease) / Increase in creditors	(452)	3,655
Net Cashflow from operating activities	194,033	64,641
Cashflow from investing activities		
Payment to acquire fixed assets	(11,450)	(11,128)
Net cashflow from investment activities	(11,450)	(11,128)
Cashflow from financing activities		
Repayments of borrowings	(9,607)	(8,613)
Net cash from financing activities	(9,607)	(8,613)
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:	<p>These are unrestricted funds earmarked by the trustees for particular purposes.</p> <p>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.</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 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 31st 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	-
	<u>33,409</u>	<u>33,861</u>

11) Creditors – amounts falling due after one year

	Total 2025	Total 2024
	£	£
Loan after one year	<u>3,721</u>	<u>13,328</u>

Included within the above are amounts falling due as follows:

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

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.